

# 2014-15

# Adopted Budget



June 24, 2014

## OVERVIEW

This summary covers the proposed 2014-15 Annual Budget for the district. The budget packet attached to the Board report includes this summary of major items, as well as the State prescribed forms for the submission of the Proposed Budget, supplementary schedules and the Criteria and Standards document.

Under law adopted as part of Local Control Funding Formula (LCFF) legislation, a school district must hold a public hearing for its budget and then hold a separate meeting to adopt its budget prior to July 1st. This packet will be placed on the June 17, 2014 Board of Trustees agenda for Public Hearing and the June 24, 2014 Board of Trustees agenda for approval. The packet completes this public notice and formal adoption process and includes the 2014-15 Proposed Budget compared to the 2013-2014 Estimated Actuals.

The following is a summary of the material budget items described above.

## KEY ASSUMPTIONS/FACTS

		2013-14	2014-15	2015-16	2016-17
<b>REVENUES</b>					
<b>LCFF Sources</b>					
	Projected Decrease in Enrollment	(89)	0	0	0
	Projected Enrollment (est. CBEDS)	9,034	9,034	9,034	9,034
	Projected P-2 ADA	8,755	8,755	8,755	8,755
	Enrollment vs ADA Factor	96.9%	96.9%	96.9%	96.9%
	Percent Increase in Students	-0.98%	0.00%	0.00%	0.00%
	<b>ADA used for LCFF Funding</b>	<b>8,850</b>	<b>8,755</b>	<b>8,755</b>	<b>8,755</b>
	State COLA	1.57%	0.86%	2.12%	2.30%
	Unduplicated Count of Needy Students	83%	83%	83%	83%
	DOF Gap Funding	11.78%	28.05%	33.95%	21.67%
	SSC Gap Funding	11.78%	28.05%	7.80%	8.40%
	Funded LCFF Base Funding	\$6,997	\$7,941	\$8,143	\$8,363
	Percent Increase in Base Funding	6.9%	13.5%	2.5%	2.7%
<b>Federal Revenue</b>					
	Average funding increased by Statutory COLA	1.565%	0.860%	2.120%	2.300%
<b>State Revenue</b>					
	Average funding increased by State Categorical COLA	1.57%	0.86%	2.12%	2.30%
	Lottery-Unrestricted (RS 1100)	\$124.00	\$126.00	\$126.00	\$126.00
	Lottery-Restricted (RS 6300)	\$30.00	\$30.00	\$30.00	\$30.00

		2013-14	2014-15	2015-16	2016-17
<b>EXPENDITURES</b>					
<b>Certificated Salaries</b>					
	New Hires FTE - growth, replacement	1.0 FTE	5.0 FTE	TBD	TBD
	Reductions in Force	0	0	0	0
	New Hires Admin FTE		1.50 FTE	0	0
	Estimated Retirements/resignations	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)
	Staffing Ratio K-3	24:1	24:1	24:1	24:1
	Staffing Ratio 4-6	30:1	30:1	30:1	30:1
	Staffing Ratio 7-8	31:1	31:1	29:1	29:1
	Staffing Ratio 9-12	32:1	32:1	30:1	30:1
	Step/Column	2.00%	2.00%	2.00%	2.00%
	Average teacher salary/benefits	\$77,900	\$79,500	\$81,100	\$82,700
<b>Classified Salaries</b>					
	Additional Classified Staff	0.0 FTE	11.80 FTE	0.0 FTE	0.0 FTE
	Reductions in staffing	-	-	-	-
	Step/Column	2.0%	2.0%	2.0%	2.0%
<b>Benefits</b>					
	Health & welfare benefits remain the same, statutory benefits are projected to adjust to: STRS (9.5%), PERS (11.4%), OASDI (6.2%), Medicare (1.45%), Unemployment (0.05%), and Workers' Comp (1.1%)				
<b>Site Allocations - Lottery (portion based on weighted students)</b>					
	Per Elementary Student	\$132.50	\$125.00	\$125.00	\$125.00
	Per Middle School Student	\$140.00	\$125.00	\$125.00	\$125.00
	Per High School Student	\$170.00	\$125.00	\$125.00	\$125.00
<b>Site Allocations - Targeted (now based on weighted students)</b>					
	Per Elementary Student	\$226.00	\$126.50	\$126.50	\$126.50
	Per Middle School Student	\$226.00	\$126.50	\$126.50	\$126.50
	Per High School Student	\$226.00	\$126.50	\$126.50	\$126.50
<b>Site Allocations - LCFF (based on weighted students)</b>					
	Per Elementary Student	\$0.00	\$15.00	\$15.00	\$15.00
	Per Middle School Student	\$0.00	\$20.00	\$20.00	\$20.00
	Per High School Student	\$0.00	\$30.00	\$30.00	\$30.00
<b>Services &amp; Operating Expenses</b>					
	Estimate/California CPI	2.0%	2.2%	2.5%	2.7%
<b>Indirect Cost Rate</b>		6.58%	6.82%	n/a	n/a
<b>Transfers</b>					
	Deferred Maintenance Fund	0.0%	1.0%	1.0%	1.0%
<b>Designated for Economic Uncertainty</b>		3%	3%	3%	3%
<b>Assigned for LCFF</b>		5%	5%	5%	5%

## LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) flexibility in resource allocation. While the LCFF formula is (currently) defined, the transition from revenue limit funding to the LCFF will be complex.

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLAs). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding. Using LCFF, COLAs are but one step in the calculation. While simple in concept, it is complex in application. Illustrated below are the basic components of the formula and transition to the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA
- **COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated for the two subsequent fiscal years
  - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations for determining Target funding levels.
- **Unduplicated Percentages**
  - Certified through enrollment data each fall (applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Set by the State Budget for the current year and estimated for the two subsequent years for use in projections
- **Supplemental and Concentration Grants**
  - In addition to the Base Grant, the LCFF is increased by Supplemental and Concentration Grants. These are determined by a district's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners or Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided in the school district's LCAP. The Supplemental Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 20%. This amount is multiplied by the unduplicated pupil count percentage calculated above. If the district's unduplicated pupil count percentage exceeds 55%, then a Concentration Grant would be added to the Base Grant. The Concentration Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 50%. This amount would be multiplied by the percentage that exceeds 55%.
- **K-3 Class Size Augmentation**
  - The Base Grant for the TK-3 grade span increases by an add-on for reduction of class sizes in these grades to an average **by school site** of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF and as a condition of receipt of this add-on, districts are required to implement the following:



- Have a TK – 3 class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
  - Collectively bargain an alternative class size ratio for this grade span, or
  - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.
- For the 2014-15 fiscal year, additional staff has been included in the MYP to bring the final three schools into compliance with the 24:1 requirement.
- **Cash Flow**
  - Another important item in the Governor’s proposed budget is the elimination of cash deferrals by June 2015. Due to the district’s rapidly declining facilities fund cash balances, the increased general fund cash flow will hopefully continue to cover the district’s year-end cash flow needs.
- **Career Technical Education (CTE)**
  - The Base Grant is increased by 2.6% for grades 9-12 ADA. This add-on is not sufficient to fund the full ROP program currently enjoyed through the Tri-County Consortium. An allocation of LCFF funding has been made in the Multi-Year Projection (MYP) to continue ROP at its current funding level.
- **Deferred Maintenance**
  - While funding for Deferred Maintenance is part of the Base Grant in LCFF, Williams Act facility requirements continue. No funds were included in the original adopted budget for 2013-14; however, in recognition of the fact that prior Deferred Maintenance funding is rolled into LCFF, and that there is a need for on-going maintenance at district sites, the MYP reflects the reestablishment of the Deferred Maintenance transfer from the general fund of \$820,000 of total general fund expenditures. This is the same level of funding that the district provided prior to flexibility.
- **Lottery**
  - Lottery funding is calculated in the same manner as prior years.
- **Mandated Costs**
  - Funding for the Mandates Block Grant (MBG) continues in 2014-15.
- **Routine Restricted Maintenance**
  - The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. The District should continue to review its routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair. The RRM needs that have been identified by the district amount to a 2.5% contribution (less \$820,000 that will be transferred to Deferred Maintenance) from the unrestricted general fund which is projected to continue.
- **Adult Education**

- The State Budget requires the Chancellor of the California Community Colleges and the California Department of Education to provide two-year planning and implementation grants to regional consortia of community colleges and school districts for the purpose of developing regional plans for adult education. In addition, during fiscal years 2013-14 and 2014-15, school districts are required to spend the same level of funding on those programs that was spent in fiscal year 2012-13.
- **Common Core Implementation Grant**
  - The 2013-14 State Budget provided one-time funding to assist school districts and charter schools in implementing the new Common Core academic standards. The funds were provided on a per-ADA basis to be spent over a two fiscal year period and may be used for instructional materials, professional development, and technology costs associated with the implementation of Common Core. The Board has approved this expenditure plan.
- **Proposition 39 Energy Efficiency**
  - The State Budget contains energy efficiency appropriations for school districts. The key elements of the budget as it relates to Proposition 39 consist of the following:
    - Allocates funds on a per-ADA basis. Districts will be able to annually rollover their allocations to pay for larger projects.
    - Provides guaranteed minimum grants for school districts based on ADA.
    - Districts will be required to submit project information to the California Energy Commission for review prior to receiving its funds and will be required to track and report project performance metrics.
- **CalSTRS**
  - As part of the May Revise, the Governor proposes to fully fund CalSTRS by 2045-46. This plan begins July 1, 2014 and contributions increase as follows for 2014-15:
    - State: from 3.041% to 6.3% over three years
    - Employee: from 8% to 10.25% over three years

Employer (District): from 8.25% to 19.1% over seven years – from 8.25% to 9.5% in 2014-15

## SUPPLEMENTAL AND CONCENTRATION DISTRIBUTION UNDER LCFF

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	89,909,577	69,117,461	20,792,116	
Less: LCFF Transition (2012-13 Adj. Base)	57,328,486	57,328,486	\$0	
Difference	32,581,091	11,788,975	\$20,792,116	
2013-14 Progress Toward Target	\$3,838,053	\$1,399,135	2,438,918	11.78%
<i>new money and proportionality (WestEd version)</i>	6.7%		4.2%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	90,669,707	69,698,777	20,970,930	
Less: LCFF Transition (2012-13 Adj. Base)	61,196,122	58,757,204	2,438,918	
Difference	29,473,585	10,941,573	18,532,012	
2014-15 Progress Toward Target	\$8,267,341	\$3,069,112	\$5,198,229	28.05%
<i>new money and proportionality (WestEd version)</i>	13.5%		12.4%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	92,560,821	71,146,597	21,414,224	
Less: LCFF Transition (2012-13 Adj. Base)	69,463,462	61,826,315	7,637,147	
Difference	23,097,359	9,320,282	\$13,777,077	
2015-16 Progress Toward Target	\$1,801,594	\$726,982	\$1,074,612	7.80%
<i>new money and proportionality (WestEd version)</i>	2.6%		13.9%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	94,662,529	72,750,420	21,912,109	
Less: LCFF Transition (2012-13 Adj. Base)	71,265,056	62,553,297	\$8,711,759	
Difference	23,397,473	10,197,123	\$13,200,350	
2016-17 Progress Toward Target	\$1,965,388	\$856,559	\$1,108,829	8.40%
<i>new money and proportionality (WestEd version)</i>	2.8%		15.5%	
Description	2013-14	2014-15	2015-16	2016-17
Revised Base Funding	\$58,727,621	\$61,826,316	\$62,553,297	\$63,409,856
Revised Supplemental & Concentration Funding	\$2,438,918	\$7,637,147	\$8,711,759	\$9,820,588
Total Revised Funding	\$61,166,539	\$69,463,463	\$71,265,056	\$73,230,444
Prior Estimated Base Funding	\$58,835,649	\$60,977,554	\$61,670,771	\$64,725,369
Prior Estimated Supplemental & Concentration Funding	\$2,438,918	\$7,504,190	\$8,551,557	\$7,398,077
Total Estimated Prior Funding	\$61,274,567	\$68,481,744	\$70,222,328	\$72,123,446
Base Funding - Difference	(\$108,028)	\$848,762	\$882,526	(\$1,315,513)
Supplemental & Concentration Funding - Difference	\$0	\$132,957	\$160,202	\$2,422,511
Total Funding - Difference	(\$108,028)	\$981,719	\$1,042,728	\$1,106,998

## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The LCFF accountability system requires that school districts develop a three-year LCAP and update it annually. The LCAP must:

1. Identify goals based on state priorities for all students, “numerically significant subgroups”, students with disabilities and eligible students;
2. List annual actions that the District will implement in accomplishing the goal; and
3. Describe expenditures in support of the annual actions and where they can be found in the District’s budget.

### State Priorities

There are ten (10) State priorities as defined in the LCAP

Priority Description	To be Measured in Needs Assessment
Priority 1 Basic Conditions	Teachers are qualified and appropriately assigned, School facilities are in good repair
Priority 2 Implementation of State Standards	Students have access to standards-aligned materials and are receiving instruction that is aligned with state-adopted content and performance standards
Priority 3 Parent Involvement	Degree of Parent involvement and decision making and the degree to which parent participation is promoted for eligible pupils
Priority 4 Pupil Achievement	Performance on Standardized tests, Percentage of students who are college and career ready,
Priority 5 Pupil Engagement	School attendance rates including chronic absenteeism, dropout and graduation rates, suspension and expulsion rates
Priority 6 School Climate	The degree to which students feel safe and connected to school
Priority 7 Course Access	Students are enrolled in a broad course of study
Priority 8 Other Pupil Outcomes	English learner reclassification rate, pass rate on advanced placement exams, student outcomes in all core curriculum areas
Priority 9 and 10 – For County Offices only – Assess the coordination of instruction of expelled students and services to foster youth	

The LCAP Template groups these 10 State Priorities in the following categories:

- Conditions of Learning – Priorities 1, 2, 7, 9, 10
- Pupil Outcomes – Priorities 4, 8
- Engagement – Priorities 3, 5, 6

The LCAP Template is comprised of three sections, includes a description of each section, and provides instruction as it lists guiding questions to facilitate its completion based on the data collected.

<b>Section 1</b>	<b>Section 2</b>	<b>Section 3</b>
<b>Stakeholder Engagement</b>	<b>Goals &amp; Progress Indicators</b>	<b>Actions and Services</b>
<p>After the District conducts the above needs assessment, the LCAP requires the assessment be presented to stakeholders for a meaningful engagement. The District will need to demonstrate evidence of stakeholder engagement, describe how stakeholders were involved and what impact that engagement had on the development of the plan.</p>	<p>The annual updates must include a review of progress based on identified metric (qualitative or quantitative). Goals must address each state priority area and any additional local priorities.</p>	<p>Identify annual actions to meet the goals in Section 2 and describe expenditures to implement the action. In describing actions and expenditure that will serve eligible pupils, This section has 4 subsections (A) Annual actions and expenditures relate to the goals for all pupils (B) Annual actions and expenditures provided to eligible pupils above what was provided to all students (C) Describe how the LEA is expending supplement and concentration grant funds and how they are the most effective use of funds (D) demonstrate proportionality</p>

The District's LCAP was developed through input from online surveys, meetings with parents and other stakeholders at school sites and meetings with bargaining units. School districts are required to adopt a Local Control and Accountability Plan (LCAP) on or before July 1, 2014. Prior to adopting or updating the LCAP, a district must provide the public and stakeholder

groups an opportunity to review and comment on the proposed LCAP. The district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. The LCAP must be adopted before the budget is adopted effective for fiscal year 2014-15 and thereafter.

## LCAP ADDITIONAL ACTIONS AND SERVICES

See attached Equity Allocations.

## COMPONENTS OF THE JUNE 30, 2014 ENDING FUND BALANCE

	2013-14	2014-15	2015-16	2016-17
Total Ending Fund Balance	\$10,069,624	\$12,424,318	\$14,170,546	\$15,413,351
Revolving Fund	\$30,000	\$30,000	\$30,000	\$30,000
Stores	\$425,000	\$425,000	\$425,000	\$425,000
<u>Assignments/Reserved</u>				
Technology E-Rate	\$293,000	\$293,000	\$293,000	\$293,000
Second half of Math adoption	\$0	\$500,000	\$0	\$0
Lottery and Targeted Carryover	\$1,040,000			
Security Camera Project	\$505,000	\$505,000	\$505,000	\$505,000
Total Assigned	\$1,838,000	\$1,298,000	\$798,000	\$798,000
Restricted Balances	\$882,654	\$861,068	\$1,139,668	\$1,369,414
Reserve for Economic Uncertainty 3%	\$2,423,313	\$2,446,802	\$2,519,086	\$2,581,139
LCFF Reserve (up to 5%) <sup>1</sup>	\$2,439,000	\$4,037,000	\$1,965,000	\$1,965,000
Unappropriated/Available	\$2,031,657	\$3,326,448	\$7,293,792	\$8,244,798
Percent Unappropriated	2.5%	4.1%	8.8%	9.7%

<sup>1</sup> Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

## CRITERIA AND STANDARDS

In accordance with State law, each school district must review their budget using State approved Criteria and Standards forms. The Superintendent of the district, or designee, certifies that such a review has taken place. Attached to the Adopted Budget documents are the Criteria and Standards for the 2014-15 Proposed Annual Budget.

## **TECHNICAL REVIEW CHECKLIST**

In accordance with the programming of the State software used for the submission of the Adopted Budget, a Technical Review checklist is produced and included with the Adopted Budget packet. This checklist documents internal software checks required by the State.

## **MAY REVISE**

**The Governor has proposed significant funding changes for 2014-15 with the January proposal and the May Revise proposal. The Governor's proposals will likely be included in the ultimate State budget. Any changes due to the passage of the State budget can be included in a future budget update.**

## **FLEXIBILITY TRANSFERS**

The Legislature, in the prior State budget, included unprecedented Flexibility Transfer provisions. Essentially, this allowed the District to transfer funds from restricted State categorical programs, with certain exceptions, to the unrestricted General Fund. The Legislature enabled Districts to use the flexibility transfer provisions starting in fiscal year 2008-09. The intent is to allow Districts to use otherwise restricted funds to "backfill" cuts to unrestricted budgets, principally the revenue limit. The transferred funds can be used for any educational purpose. These flexible dollars were ultimately rolled into the LCFF calculation, and all strings or familiarity associated with those programs has been eliminated.

## **EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT**




2013-14 Estimated Actuals -- This represents the 2013-14 budget, as modified by updated information. This updated information includes, but is not limited to the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2014-15 Budget -- This represents the 2014-15 Proposed Annual Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.



## LISTING OF CONTRIBUTIONS FROM GENERAL FUND TO CATEGORICAL PROGRAMS

Contributions to Restricted Programs						
	Resource	Actual 2012-13	Est Actual 13-14	Budget 14-15	Percent Increase	
Unrestricted General Fund	0000	(\$7,475,868)	(\$5,299,262)	(6,428,501)	21%	
NCLB Title II, A Teacher Quality	4035		115,465	-		
Special Education	6500	2,920,225	3,322,502	3,747,206	13%	
Transportation Home to School	7230	1,714,412	Note 1	Note 1		
Transportation Special Ed	7240	1,013,876	Note 1	Note 1		
On-going Maintenance	8150	1,827,355	1,861,295	2,681,295	44%	
Total GF		-	-	-		

Note 1 - Due to LCFF and transportation revenues included in total unrestricted LCFF funding, total expenditures were moved to Unrestricted GF to be covered by LCFF revenues (and prior contributions). Total Transportation Costs in current year = \$4.3M, a 57% increase over prior year.

## INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2013-14 fiscal year is Crowe Horwath LLP CPAs. The auditor's opinion of the district's financial statements for the 2013-14 fiscal year will be available approximately December, 2014.

## MULTI-YEAR PROJECTIONS

See attached Multi-Year Projection worksheet.

## **Other Funds**

Marysville Joint USD				
Fund		Estimated Ending Fund Balance 6/30/14	2014-15 Budget	Ending Fund Balance 6/30/15
Charter School Special Revenue	09	\$206,357	\$163,157	\$369,514
Adult Education	11	\$87,643	(\$87,537)	\$106
Child Development	12	\$123,501	\$863	\$124,364
Cafeteria	13	\$1,462,834	\$0	\$1,462,834
Deferred Maintenance	14	\$20,625	\$822,000	\$842,625
Building	21	\$56,197	\$5,000	\$61,197
Capital Facilities	25	\$1,849,708	\$434,200	\$2,283,908
County School Facilities Fund	35	\$140,605	\$1,000	\$141,605
Bond Interest Redemption Fund	51	\$2,371,785	\$0	\$2,371,785
Debt Service for Blended Comp Units	52/56	\$5,694,100	\$407,280	\$6,101,380

### **CHARTER SCHOOLS SPECIAL REVENUE FUND #9**

This fund accounts for the activity of the MCAA Charter School. Activity for MCAA has historically been included in the General Fund for reporting purposes.

### **ADULT EDUCATION FUND # 11**

This fund accounts for the activity of Adult Education programs in the District. Adult Education programs were closed by Board action effective June 30, 2012.

### **CHILD DEVELOPMENT FUND #12**

This fund accounts for educational and other services related to younger children, before and after school services, and grant related activities. The primary revenue sources are State funds based on participation and Federal and State grants. Expenditures for related services are primarily salaries and benefits.

### **CAFETERIA SPECIAL REVENUE FUND #13**

The District's Child Nutrition program is a part of the National School Lunch program. The District's program provides breakfasts, lunches and snacks at all District sites. A significant percentage of District students qualify for free and reduced price meals.

#### DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund is used to perform State approved major deferred maintenance within the District. The District intends to complete major maintenance projects based on the approved Five Year Plan, but only with available funding, which has been provided in the amount of \$820,000 for 2014-15 under the LCAP.

#### BUILDING FUND #21

The Building Fund is used to account for the proceeds of General Obligation Bonds issued in conjunction with Measures H and P. The Building Fund will also account for related project expenditures. The Measure H bonds, and Series A of Measure P bonds have been issued and the proceeds have been placed in this fund. Certain expenditures have been recorded for projects. As of June 30, 2014, all bond funds have been spent.

#### CAPITAL FACILITIES FUND #25

State law has authorized the collection of building fees since 1986 to assist school districts with the mitigation of facility costs related to enrollment growth. Our District has also entered into Agreements which generate additional fee revenue. This revenue source allows the District to pay for growth related expenditures which can include; portable classrooms at our sites, provide necessary furniture and equipment, purchase and develop school sites, school and classroom construction, and related expenditures.

#### COUNTY SCHOOL FACILITIES FUND #35

This fund is used to account for the receipt of State construction funds, either Modernization or New Construction. The District has received funds for New Construction and Modernization projects.

#### BOND INTEREST AND REDEMPTION FUND #51 and #52

The Bond Interest and Redemption Funds are used to account for tax collections, interest and other sources of revenue collected to retire General Obligation Bonds issued. In this regard, the Bond Interest and Redemption Funds are related to the Building Fund #21. However, while the Building Fund is used to account for the actual construction projects, the Bond Interest and Redemption Funds remain open for the life of the outstanding General Obligation Bonds.

The County Auditor's Office is responsible for tax collections necessary for debt repayment. The County Auditor sets the applicable tax rates, not the District. However, since the General

Obligation Bonds are issued by the District, this fund is included with the District's financial statements.

#### DEBT SERVICE FUND #56

This fund is considered a "sinking fund", and is related to the District's QZAB debt issuances. The District is required to set aside funds sufficient to retire the QZAB issuances. This "set aside" is based on a set schedule.

#### FOUNDATION PRIVATE-PURPOSE TRUST FUND #73

This fund is related to donations used for Scholarships. This fund was also used for the MJUSD Education Foundation, since inception and during 2011-12. Historically, there is minimal activity in the Fund.

### Equity Allocation Proposal: Multi-Year Summary

Allocation Area	Revenue/ Cost Estimate	Current Year 2013-14	Year 1 2014-15	Year 2 2015-16 <sup>2</sup>	Year 3 2016-17 <sup>2</sup>
<b>Total Available New Funding <sup>1</sup></b>	<b>\$15,871,000</b>	<b>\$3,838,000</b>	<b>\$8,267,000</b>	<b>1,801,000</b>	<b>1,965,000</b>
Increased Compensation, per 1%	\$500,000				
<b>Potential Budget Increases</b>					
Targeted (former EIA program)	\$2,440,000	\$2,440,000			
Transportation Expenditures	\$1,506,000	\$1,506,000			
Classroom Teachers (Schedule A)	\$768,200		\$416,600	\$195,800	\$155,800
Certificated Support Staff (Schedule B)	\$1,833,300		\$1,082,150	\$0	\$751,150
Site Classified Support (Schedule C)	\$641,800		\$641,800	\$0	\$0
Budget Allocations (Schedule D)	\$7,225,000		\$3,522,000	\$1,835,000	\$1,868,000
<b>Total Additions</b>	<b>\$14,414,300</b>	<b>\$3,946,000</b>	<b>\$5,662,550</b>	<b>\$2,030,800</b>	<b>\$2,774,950</b>
<i>Remaining funds to prioritize/cover with existing</i>	<i>\$1,456,700</i>	<i>(\$108,000)</i>	<i>\$2,604,450</i>	<i>(\$229,800)</i>	<i>(\$809,950)</i>

<sup>1</sup> Per the LCFF Calculator at Second Interim 2014, the District is estimated to receive \$7.9M additional for 2014-15, \$1.7M for 2015-16 and \$1.9M for 2016-17. Approximately \$5M, \$1M and \$1.3M of that is generated by the neediest students (82% supplemental/concentration). However, a portion of the new base funds must be allocated to cover contributions from Unrestricted general fund to programs already supporting the neediest students, including home-to-school transportation, ROP, smaller class sizes and targeted (formerly EIA) programs. Future revenues and future additional costs are estimated only; further precision will be employed once State budget figures are known in the out years.

<sup>2</sup> LCFF Calculator at Second Interim 2014 uses more conservative SSC assumptions. If percent of gap funding is closer to figures projected by DOF, there could be up to \$5M more funding in Years 2 and 3.

SCHEDULE A

Equity Allocation Proposal - Classroom Teachers  
Staffing Based on Projected Enrollment 2014-15

Allocation Area	Elementary		Middle		High		Alternative		Add'l Staff	Cost Estimate		
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed		2014-15	2015-16	2016-17
Classroom Teachers												
TK, K-3 <sup>1</sup>	23.6:1	24:1							3.00	\$233,700		
Grade 4-5	29:1	30:1										
Grade 6-8			31:1	31:1								
Grade 9-12					32:1	32:1						
Continuation							22.7:1	26:1				
PE at K-6 Schools	-	2.00							2.00		\$155,800	
Music	0.40	1.40							1.00	\$77,900		
Jr ROTC									2.00	\$40,000		\$155,800
Other Programs <sup>2</sup>							0.50 FTE	1.50 FTE	1.00	\$65,000		
										\$416,600	\$195,800	\$155,800
												\$768,200

note - average cost, with benefits, of 1.0 FTE teacher = \$77,900

<sup>1</sup> Not all classes currently at or below 24:1. Need 3.0 FTE to bring all classes below critical limit.

<sup>2</sup> Addition of 0.5 FTE teaching principal for All Ed

SCHEDULE B

Equity Allocation Proposal - Certificated Support Staff  
Staffing Based on Weighted Projected Enrollment

Allocation Area	Elementary		Middle		High		Alternative/ Districtwide		Add'l Staff	Cost Estimate		
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed		2014-15	2015-16	2016-17
<b>Certificated Support Staff</b>												
Principals > 200 <sup>3</sup>	1.00	1.00								\$0		
Principals < 200 <sup>3</sup>	0.50	0.50								\$0		
Vice Principals > 700 <sup>3</sup>	1.00	1.00							3.00	\$198,450	\$0	\$198,450
Vice Principals > 500 < 700 <sup>3</sup>	0.50	0.50							3.00			\$396,900
Librarians	-	-			2.00	2.00			-	\$0		\$155,800
Counselors, per school <sup>1</sup>	-	-	-	-	1.50	3.00	-	-	3.00	\$77,900		
Counselors, districtwide <sup>2</sup>	-	-	-	-					1.00	\$77,900		
Activities/Athletics	-	-	\$10,000	\$10,000	\$122,705	\$147,705	-	-	-	\$50,000		
Staff Devel Days, per contract	-	-							-	\$600,000		
Nurse	1.00	1.00							1.00	\$77,900		
Other												
										\$1,082,150	\$0	\$751,150
												\$1,833,300

note - average cost, with benefits, of 1.0 FTE cert admin = \$132,300

note - average cost, with benefits, of 1.0 FTE cert support = \$77,900

<sup>1</sup> Assumes adds 0.5 FTE to each HS in 2014-15, and 1.0 FTE additional FTE to each HS in 2016-17

<sup>2</sup> Assumes adds 1.0 FTE - 0.4 FTE at McKinney and Yuba Gardens, 0.2 FTE at Foothill MS

<sup>3</sup> Administrators can only be added as the Administrator:Teacher allows. For 2014-15, district can only hire 1.5 FTE administrators



SCHEDULE C

Equity Allocation Proposal - Classified Support Staff  
Staffing Based on Weighted Projected Enrollment

Allocation Area	Elementary		Middle		High		Alternative		Add'l FTE/Bodie	Cost Estimate		
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed		2014-15	2015-16	2016-17
<b>Classified Support Staff</b>												
Library Clerk Hrs/Wk												
- Elem < 200	-	1 hr/day							5.00	\$15,200		
- Elem > 200	-	2 hr/day							9.00	\$54,700		
- Middle < 500			-	3.75 hr/d					1.00	\$11,400		
- Middle > 500			-	6.0 hr/day					2.00	\$36,500		
Interpreter									1.50	\$85,200		
Custodial <sup>1</sup>	25.00	27.00	5.00	5.00	13.375	13.375			2.00	\$113,600		
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	\$0		
Attendance Clerk >540	1.00		1.00	1.00	1.00	1.00			-	\$0		
Attendance Clerk < 540	0.50		1.00	1.00	1.00	1.00			-	\$0		
Attendance Clerk >500		1.00							5.00	\$284,000		
Attendance Clerk < 500		0.50							(5.00)	-\$142,000		
Health Aides - districtwide									1.50	\$85,200		
Internal Auditor/Compliance		1.50							1.00	\$98,000		
Other												
										\$641,800	\$0	\$0
										\$641,800		

note - average cost, with benefits, of 1.0 FTE classified = \$56,800

<sup>1</sup> With addition of 12 classrooms at Ella, an additional FTE is needed. Olivehust and Johnson Park are using extra hours to cover 0.50 FTE worth of time; recommend adding 1.0 FTE to share between two sites, and eliminate extra time.

## Equity Allocation Proposal - Discretionary Budget Allocations and New LCFF Funding

Allocation Area	Elementary		Middle		High		Alternative Current Proposed	Districtwide	Cost Increase		
	Current	Proposed	Current	Proposed	Current	Proposed			2014-15	2015-16	2016-17
<b>Budget Allocations</b>											
Lottery (Res 1100) - discretionary <sup>2,5</sup>	\$132.50	\$19	\$140.75	\$19	\$170	\$19	\$19		\$0		
Lottery (Res 1100) - Substitutes <sup>3,5</sup>		\$100		\$100		\$100	\$100		\$0		
Targeted (Res 0003, former EIA) <sup>4</sup>	\$226	\$126.50	\$226	\$126.50	\$226	\$126.50	\$226		\$0		
LCFF Districtwide <sup>1</sup>											
- ROP <sup>6</sup>										\$400,000	\$400,000
- Deferred Maintenance <sup>6</sup>											
- Instructional Materials - Math/LangA <sup>6</sup>								\$820,000	\$820,000		
- Datawise, School Mess, Testing								\$500,000	\$500,000		
- Step and Column Movement, annual <sup>6</sup>								\$200,000	\$200,000		
- Additional STRS Contribution (+1.5%)								\$853,000	\$853,000	\$870,000	\$887,000
Supplemental/Concentration <sup>1</sup>								\$435,000	\$435,000	\$565,000	\$581,000
- Add'l Site Discretionary <sup>2</sup>	\$0	\$15	\$0	\$20	\$0	\$30	\$0		\$234,000	\$0	\$0
- Additional Bus match <sup>7</sup>									\$25,000		
- PBIS Coordinator									\$55,000		
- Copiers, toner, supplies formerly Title I									\$400,000		
- ???									\$0		
Other											
									\$3,522,000	\$1,835,000	\$1,868,000
											\$7,225,000

<sup>1</sup> new funding from Supplemental/Concentration to be spent according to LCAP; all funding may be spent districtwide

<sup>2</sup> based on students weighted for CALPADS unduplicated count, not projected actual enrolled

<sup>3</sup> based on projected enrollment which is what staffing is based on

<sup>4</sup> based on students weighted for CALPADS unduplicated count and test scores, not projected actual. Total dollars allocated remains the same, \$2.4M

<sup>5</sup> Lottery - must reduce total allocation to amount received each year, or approximately \$125 x PY ADA. Currently, lottery funding is split between substitute costs and site discretionary. Continuing this methodology, the new allocations are proposed to be \$100 per **projected** enrollment plus \$19 per ADA x **weighted** (increased) enrollment

Lottery - Substitute Allocation (\$100) \$916,600 \$229,150 Lottery - Discretionary Allocation (\$25)  
Divided by 2014-15 Projected Enrollment 9,166 11,947 Divided by 2014-15 Weighted Enrollment  
per **projected enrolled** student \$100 \$19 per **weighted** student

<sup>6</sup> Districtwide priority to benefit all students

<sup>7</sup> Increased bus purchase match to allow additional new bus purchase

Marysville Joint Unified School District  
Adopted Budget 2014-15

	Estimated Actuals 2013-14			Budget 2014-15			Projection 2015-16			Projection 2016-17		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
LCFF Funding	59,183,435	2,147,690	61,331,125	67,483,749	2,147,690	69,631,439	69,284,749	2,147,690	71,432,439	70,849,749	2,147,690	72,997,439
Federal Revenue	22,285	7,271,645	7,293,930	22,285	6,125,579	6,147,864	22,285	6,125,579	6,147,864	22,285	6,125,579	6,147,864
State Revenue	1,567,507	4,703,639	6,271,146	1,497,936	2,398,167	3,896,103	1,497,936	2,398,167	3,896,103	1,497,936	2,398,167	3,896,103
Local Revenue	1,211,466	3,708,361	4,919,827	1,148,189	3,091,177	4,239,366	1,148,189	3,091,177	4,239,366	1,148,189	3,091,177	4,239,366
<b>Total Revenue</b>	<b>61,984,693</b>	<b>17,831,335</b>	<b>79,816,028</b>	<b>70,152,159</b>	<b>13,762,613</b>	<b>83,914,772</b>	<b>71,953,159</b>	<b>13,762,613</b>	<b>85,715,772</b>	<b>73,518,159</b>	<b>13,762,613</b>	<b>87,280,772</b>
<b>Expenditures</b>												
Certificated Salaries	28,216,876	6,506,759	34,723,635	29,755,289	5,270,441	35,025,730	30,350,395	5,540,904	35,891,299	31,045,501	5,811,367	36,856,867
Classified Salaries	8,755,951	4,311,759	13,067,710	9,732,746	3,846,617	13,579,363	10,027,401	3,846,617	13,874,018	10,222,056	3,846,617	14,068,673
Benefits	12,051,376	3,469,466	15,520,842	12,850,144	2,933,231	15,783,375	13,846,220	2,933,231	16,779,451	14,540,297	2,933,231	17,473,528
Books and Supplies	3,147,656	3,733,128	6,880,784	4,193,582	2,135,403	6,328,985	4,789,470	1,792,681	6,582,151	4,997,276	1,798,998	6,796,274
Other Services & Oper. Expenses	5,132,518	3,583,086	8,715,604	5,600,823	2,961,720	8,562,543	5,600,823	2,961,720	8,562,543	5,600,823	2,961,720	8,562,543
Capital Outlay	165,116	475,986	641,102	98,616	0	98,616	98,616	0	98,616	98,616	0	98,616
Other Outgo 7xxx	213,004	1,814,032	2,027,036	232,317	1,931,720	2,164,037	232,317	1,931,720	2,164,037	232,317	1,931,720	2,164,037
Transfer of Indirect 73xx	(1,277,904)	478,298	(799,606)	(1,116,139)	313,568	(802,571)	(1,116,139)	313,568	(802,571)	(1,116,139)	313,568	(802,571)
Unidentified Budget (Cuts)/(Savings)			0		0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>56,404,593</b>	<b>24,372,514</b>	<b>80,777,107</b>	<b>61,347,378</b>	<b>19,392,700</b>	<b>80,740,078</b>	<b>63,829,103</b>	<b>19,320,441</b>	<b>83,149,544</b>	<b>65,620,746</b>	<b>19,597,221</b>	<b>85,217,967</b>
Deficit/Surplus	5,580,100	(6,541,179)	(961,079)	8,804,781	(5,630,087)	3,174,694	8,124,056	(5,557,828)	2,566,228	7,897,413	(5,834,608)	2,062,805
Transfers in			0	0	0	0	0	0	0	0	0	0
Transfers in/(out )			0		(820,000)	(820,000)	0	(820,000)	(820,000)	0	(820,000)	(820,000)
Contributions to Restricted	(5,457,504)	5,457,504	0	(6,428,501)	6,428,501	0	(6,656,427)	6,656,427	0	(6,884,354)	6,884,354	0
<b>Net increase (decrease) in Fund Balance</b>	<b>122,596</b>	<b>(1,083,675)</b>	<b>(961,079)</b>	<b>2,376,280</b>	<b>(21,586)</b>	<b>2,354,694</b>	<b>1,467,628</b>	<b>278,600</b>	<b>1,746,228</b>	<b>1,013,059</b>	<b>229,746</b>	<b>1,242,805</b>
Beginning Balance	9,064,374	1,966,329	11,030,703	9,186,970	882,654	10,069,624	11,563,250	861,068	12,424,318	13,030,878	1,139,668	14,170,546
<b>Ending Balance</b>	<b>9,186,970</b>	<b>882,654</b>	<b>10,069,624</b>	<b>11,563,250</b>	<b>861,068</b>	<b>12,424,318</b>	<b>13,030,878</b>	<b>1,139,668</b>	<b>14,170,546</b>	<b>14,043,937</b>	<b>1,369,414</b>	<b>15,413,351</b>
Revolving/Stores/Prepays	455,000	455,000	455,000	455,000		455,000	455,000		455,000	455,000		455,000
Designated for Econ Uncertainty (3%)	2,423,313	2,423,313	2,446,802	2,446,802		2,446,802	2,519,086		2,519,086	2,581,139		2,581,139
Assigned/Designated <sup>11</sup>	1,838,000	1,838,000	1,298,000	1,298,000		1,298,000	798,000		798,000	798,000		798,000
LCFF Reserve (up to 5%)	2,439,000	2,439,000	4,037,000	4,037,000		4,037,000	1,965,000		1,965,000	1,965,000		1,965,000
Restricted Designations		882,654	882,654		861,068	861,068		1,139,668	1,139,668		1,369,414	1,369,414
<b>Unappropriated Fund Balance</b>	<b>2,031,657</b>	<b>0</b>	<b>2,031,657</b>	<b>3,326,448</b>	<b>0</b>	<b>3,326,448</b>	<b>7,293,792</b>	<b>0</b>	<b>7,293,792</b>	<b>8,244,798</b>	<b>0</b>	<b>8,244,798</b>
			<b>2.5%</b>			<b>4.1%</b>			<b>8.8%</b>			<b>9.7%</b>

Notes:

<sup>1</sup> LCFF funding projected to increase in 14-15 by 28% of the gap, 7.8% in 15-16, and 8.4% in 2016-17. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding. Includes increase of 67 ADA in 2015-16 and flat ADA thereafter.

<sup>3</sup> Since Deferred Maintenance funding/contributions were folded into LCFF funding, transfer must be made to Def Maint fund to properly fund that program to the prior levels. Amount represents 1% (State's 0.5% and District's match)

<sup>4</sup> Removed one-year capital eRate expenditures

<sup>5</sup> Step and Column movement, net of retirements.

<sup>6</sup> Added in additional costs to cover mid-year hires in prior year

<sup>7</sup> 2% COLA for books, supplies, and services

<sup>8</sup> Added back enough teacher FTEs to provide for CSR at 24:1 for all schools (3.0 FTE)

<sup>9</sup> Balance restricted expenditures to remove carryover from prior year

<sup>10</sup> Excess of Revenues over Expenditures, and growth in Fund Balance, due to additional supplemental/concentration targeted revenues not yet identified as to type of expenditure. Additional dollars to prioritize through the LCAP process for 2014-15 and 2015-16.

<sup>11</sup> Assigned/designated fund balance for revenues or projects not yet prioritized or budgeted - E-Rate, Tech, Lang Arts and security camera funding. See separate schedule.

<sup>12</sup> Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

<sup>13</sup> For 14-15, includes increased STRS contribution of 1.25%; for 15-16 and 16-17, increased STRS of 1.6% and increased PERS of 2%.

**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: 1919 B Street, Marysville, CA 95901

Date: June 13, 2014

Place: 1919 B Street, Marysville, CA

Date: June 17, 2014

Time: 6:30 p.m.

Adoption Date: June 24, 2014

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

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

Contact person for additional information on the budget reports:

Name: Ryan DiGiulio

Telephone: 530-749-6115

Title: Assistant Superintendent, Business Svcs

E-mail: rdiguilio@mjUSD.com

### 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?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			Jun 24, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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	59,183,435.00	2,147,690.00	61,331,125.00	67,483,749.00	2,147,690.00	69,631,439.00	13.5%
2) Federal Revenue		8100-8299	22,285.00	7,271,645.19	7,293,930.19	22,285.00	6,125,579.00	6,147,864.00	-15.7%
3) Other State Revenue		8300-8599	1,567,507.00	4,703,638.91	6,271,145.91	1,497,936.00	2,398,167.00	3,896,103.00	-37.9%
4) Other Local Revenue		8600-8799	1,211,465.95	3,708,361.47	4,919,827.42	1,148,189.00	3,091,177.00	4,239,366.00	-13.8%
5) TOTAL, REVENUES			61,984,692.95	17,831,335.57	79,816,028.52	70,152,159.00	13,762,613.00	83,914,772.00	5.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,216,876.48	6,506,758.57	34,723,635.05	29,755,289.00	5,270,441.00	35,025,730.00	0.9%
2) Classified Salaries		2000-2999	8,755,951.15	4,311,759.09	13,067,710.24	9,732,746.00	3,846,617.00	13,579,363.00	3.9%
3) Employee Benefits		3000-3999	12,051,376.46	3,469,466.50	15,520,842.96	12,850,144.00	2,933,231.00	15,783,375.00	1.7%
4) Books and Supplies		4000-4999	3,147,656.80	3,733,128.32	6,880,785.12	4,193,582.00	2,135,403.00	6,328,985.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	5,132,517.82	3,583,086.14	8,715,603.96	5,600,823.00	2,961,720.00	8,562,543.00	-1.8%
6) Capital Outlay		6000-6999	165,116.00	475,986.25	641,102.25	98,616.00	0.00	98,616.00	-84.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	213,004.03	1,814,032.00	2,027,036.03	232,317.00	1,931,720.00	2,164,037.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,903.67)	478,297.67	(799,606.00)	(1,116,139.00)	313,568.00	(802,571.00)	0.4%
9) TOTAL, EXPENDITURES			56,404,595.07	24,372,514.54	80,777,109.61	61,347,378.00	19,392,700.00	80,740,078.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,580,097.88	(6,541,178.97)	(961,081.09)	8,804,781.00	(5,630,087.00)	3,174,694.00	-430.3%
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	820,000.00	820,000.00	New
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	(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	6,428,501.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	5,608,501.00	(820,000.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,595.22	(1,083,676.31)	(961,081.09)	2,376,280.00	(21,586.00)	2,354,694.00	-345.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
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)			9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
2) Ending Balance, June 30 (E + F1e)			9,186,969.83	882,652.97	10,069,622.80	11,563,249.83	861,066.97	12,424,316.80	23.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	232,746.03	0.00	232,746.03	425,000.00	0.00	425,000.00	82.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	882,652.97	882,652.97	0.00	861,066.97	861,066.97	-2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,277,000.00	0.00	4,277,000.00	5,335,000.00	0.00	5,335,000.00	24.7%
Assigned/Designated	0000	9780				1,298,000.00		1,298,000.00	
LCFF Reserve up to 5%	0000	9780				4,037,000.00		4,037,000.00	
LCFF Reserve per SSC recommendati	0000	9780	2,439,000.00		2,439,000.00				
Assigned/Designated	0000	9780	1,838,000.00		1,838,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,423,313.00	0.00	2,423,313.00	2,446,802.00	0.00	2,446,802.00	1.0%
Unassigned/Unappropriated Amount		9790	2,223,910.80	0.00	2,223,910.80	3,326,447.83	0.00	3,326,447.83	49.6%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,523,031.97	(5,827,144.75)	1,695,887.22				
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	30,000.00	0.00	30,000.00				
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	3,140.99	694.00	3,834.99				
4) Due from Grantor Government		9290	131,245.00	598,360.34	729,605.34				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	232,746.03	0.00	232,746.03				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,920,163.99	(5,228,090.41)	2,692,073.58				
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	18,629.65	(217.56)	18,412.09				
2) Due to Grantor Governments		9590	217,157.47	6,103.19	223,260.66				
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			235,787.12	5,885.63	241,672.75				
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)			7,684,376.87	(5,233,976.04)	2,450,400.83				

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									
State Aid - Current Year		8011	40,965,330.00	0.00	40,965,330.00	49,265,644.00	0.00	49,265,644.00	20.3%
Education Protection Account State Aid - Current Year		8012	8,576,133.00	0.00	8,576,133.00	8,576,133.00	0.00	8,576,133.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	194,469.00	0.00	194,469.00	194,469.00	0.00	194,469.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,925,043.00	0.00	10,925,043.00	10,925,043.00	0.00	10,925,043.00	0.0%
Unsecured Roll Taxes		8042	539,323.00	0.00	539,323.00	539,323.00	0.00	539,323.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,193,367.00	0.00	1,193,367.00	1,193,367.00	0.00	1,193,367.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			62,393,665.00	0.00	62,393,665.00	70,693,979.00	0.00	70,693,979.00	13.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,147,690.00)		(2,147,690.00)	(2,147,690.00)		(2,147,690.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	2,147,690.00	2,147,690.00	0.00	2,147,690.00	2,147,690.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,062,540.00)	0.00	(1,062,540.00)	(1,062,540.00)	0.00	(1,062,540.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			59,183,435.00	2,147,690.00	61,331,125.00	67,483,749.00	2,147,690.00	69,631,439.00	13.5%
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	1,385,166.00	1,385,166.00	0.00	1,413,056.00	1,413,056.00	2.0%
Special Education Discretionary Grants		8182	0.00	195,733.19	195,733.19	0.00	103,499.00	103,499.00	-47.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	22,285.00	0.00	22,285.00	22,285.00	0.00	22,285.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,678,638.43	3,678,638.43		3,004,853.00	3,004,853.00	-18.3%
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		581,891.00	581,891.00		697,356.00	697,356.00	19.8%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		223,131.21	223,131.21		207,170.00	207,170.00	-7.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		549,720.50	549,720.50		42,280.00	42,280.00	-92.3%
Vocational and Applied Technology Education	3500-3699	8290		99,308.00	99,308.00		99,308.00	99,308.00	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	0.00	558,056.86	558,056.86	0.00	558,057.00	558,057.00	0.0%
TOTAL, FEDERAL REVENUE			22,285.00	7,271,645.19	7,293,930.19	22,285.00	6,125,579.00	6,147,864.00	-15.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	311,759.00	0.00	311,759.00	311,759.00	0.00	311,759.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,165,352.00	281,940.00	1,447,292.00	1,152,806.00	274,478.00	1,427,284.00	-1.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,473,008.00	1,473,008.00		1,473,008.00	1,473,008.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		444,936.00	444,936.00		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		89,063.00	89,063.00		89,063.00	89,063.00	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		1,850,062.00	1,850,062.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	90,396.00	564,629.91	655,025.91	33,371.00	561,618.00	594,989.00	-9.2%
TOTAL, OTHER STATE REVENUE			1,567,507.00	4,703,638.91	6,271,145.91	1,497,936.00	2,398,167.00	3,896,103.00	-37.9%

			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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	3,500.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
Interest		8660	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	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	894,689.00	464,664.09	1,359,353.09	894,689.00	386,540.00	1,281,229.00	-5.7%
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	243,276.95	566,167.38	809,444.33	180,000.00	31,447.00	211,447.00	-73.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	20,000.00	20,000.00	0.00	10,000.00	10,000.00	-50.0%
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		2,657,530.00	2,657,530.00		2,663,190.00	2,663,190.00	0.2%
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			1,211,465.95	3,708,361.47	4,919,827.42	1,148,189.00	3,091,177.00	4,239,366.00	-13.8%
TOTAL, REVENUES			61,984,692.95	17,831,335.57	79,816,028.52	70,152,159.00	13,762,613.00	83,914,772.00	5.1%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,217,864.07	4,837,561.57	29,055,425.64	25,298,812.00	3,815,374.00	29,114,186.00	0.2%
Certificated Pupil Support Salaries		1200	515,716.86	1,289,031.29	1,804,748.15	706,821.00	1,090,864.00	1,797,685.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,382,963.55	206,154.63	3,589,118.18	3,644,212.00	190,381.00	3,834,593.00	6.8%
Other Certificated Salaries		1900	100,332.00	174,011.08	274,343.08	105,444.00	173,822.00	279,266.00	1.8%
TOTAL, CERTIFICATED SALARIES			28,216,876.48	6,506,758.57	34,723,635.05	29,755,289.00	5,270,441.00	35,025,730.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	271,910.89	2,450,972.12	2,722,883.01	425,301.00	2,138,805.00	2,564,106.00	-5.8%
Classified Support Salaries		2200	4,557,721.84	1,327,694.36	5,885,416.20	5,061,635.00	1,268,084.00	6,329,719.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	817,777.56	191,223.03	1,009,000.59	892,491.00	191,083.00	1,083,574.00	7.4%
Clerical, Technical and Office Salaries		2400	2,999,641.26	339,097.91	3,338,739.17	3,244,419.00	248,645.00	3,493,064.00	4.6%
Other Classified Salaries		2900	108,899.60	2,771.67	111,671.27	108,900.00	0.00	108,900.00	-2.5%
TOTAL, CLASSIFIED SALARIES			8,755,951.15	4,311,759.09	13,067,710.24	9,732,746.00	3,846,617.00	13,579,363.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,269,173.90	557,338.49	2,826,512.39	2,777,365.00	436,934.00	3,214,299.00	13.7%
PERS		3201-3202	1,017,995.76	379,774.59	1,397,770.35	1,077,949.00	338,791.00	1,416,740.00	1.4%
OASDI/Medicare/Alternative		3301-3302	1,034,666.94	451,543.89	1,486,210.83	1,104,647.00	341,912.00	1,446,559.00	-2.7%
Health and Welfare Benefits		3401-3402	6,366,145.06	1,733,056.62	8,099,201.68	6,458,795.00	1,592,159.00	8,050,954.00	-0.6%
Unemployment Insurance		3501-3502	38,834.44	8,416.66	47,251.10	22,922.00	3,990.00	26,912.00	-43.0%
Workers' Compensation		3601-3602	512,384.30	153,976.39	666,360.69	546,768.00	54,000.00	600,768.00	-9.8%
OPEB, Allocated		3701-3702	812,176.06	185,359.86	997,535.92	861,698.00	165,445.00	1,027,143.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,051,376.46	3,469,466.50	15,520,842.96	12,850,144.00	2,933,231.00	15,783,375.00	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,587.97	1,238,278.93	1,249,866.90	510,588.00	288,110.00	798,698.00	-36.1%
Books and Other Reference Materials		4200	20,813.40	49,428.67	70,242.07	27,962.00	19,217.00	47,179.00	-32.8%
Materials and Supplies		4300	2,832,212.26	1,699,965.42	4,532,177.68	3,093,466.00	1,541,520.00	4,634,986.00	2.3%
Noncapitalized Equipment		4400	283,043.17	745,455.30	1,028,498.47	561,566.00	286,556.00	848,122.00	-17.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,147,656.80	3,733,128.32	6,880,785.12	4,193,582.00	2,135,403.00	6,328,985.00	-8.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	23,762.01	1,224,291.75	1,248,053.76	26,559.00	1,078,925.00	1,105,484.00	-11.4%
Travel and Conferences		5200	141,589.28	261,658.84	403,248.12	126,437.00	263,403.00	389,840.00	-3.3%
Dues and Memberships		5300	17,406.00	793.00	18,199.00	14,165.00	640.00	14,805.00	-18.6%
Insurance		5400 - 5450	676,608.00	1,886.00	678,494.00	671,948.00	0.00	671,948.00	-1.0%
Operations and Housekeeping Services		5500	2,523,191.00	0.00	2,523,191.00	2,523,191.00	0.00	2,523,191.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	659,919.70	93,684.98	753,604.68	625,868.00	77,546.00	703,414.00	-6.7%
Transfers of Direct Costs		5710	(226,917.15)	226,917.15	0.00	(223,095.00)	223,095.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,292.63)	2,715.77	(42,576.86)	(58,272.00)	2,643.00	(55,629.00)	30.7%
Professional/Consulting Services and Operating Expenditures		5800	999,560.61	1,759,636.70	2,759,197.31	1,539,359.00	1,304,034.00	2,843,393.00	3.1%
Communications		5900	362,691.00	11,501.95	374,192.95	354,663.00	11,434.00	366,097.00	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,132,517.82	3,583,086.14	8,715,603.96	5,600,823.00	2,961,720.00	8,562,543.00	-1.8%

			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							
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	73,989.00	444,936.00	518,925.00	16,489.00	0.00	16,489.00	-96.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,000.00	15,413.10	24,413.10	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	82,127.00	15,637.15	97,764.15	82,127.00	0.00	82,127.00	-16.0%
TOTAL, CAPITAL OUTLAY			165,116.00	475,986.25	641,102.25	98,616.00	0.00	98,616.00	-84.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	1,814,032.00	1,814,032.00	0.00	1,931,720.00	1,931,720.00	6.5%
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	53,113.72	0.00	53,113.72	52,606.00	0.00	52,606.00	-1.0%
Other Debt Service - Principal		7439	159,890.31	0.00	159,890.31	179,711.00	0.00	179,711.00	12.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			213,004.03	1,814,032.00	2,027,036.03	232,317.00	1,931,720.00	2,164,037.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(478,297.67)	478,297.67	0.00	(313,568.00)	313,568.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(799,606.00)	0.00	(799,606.00)	(802,571.00)	0.00	(802,571.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,277,903.67)	478,297.67	(799,606.00)	(1,116,139.00)	313,568.00	(802,571.00)	0.4%
TOTAL, EXPENDITURES									
			56,404,595.07	24,372,514.54	80,777,109.61	61,347,378.00	19,392,700.00	80,740,078.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	820,000.00	820,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	820,000.00	820,000.00	New
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	(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	6,428,501.00	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			(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	6,428,501.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	5,608,501.00	(820,000.00)	New

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	59,183,435.00	2,147,690.00	61,331,125.00	67,483,749.00	2,147,690.00	69,631,439.00	0.0%
2) Federal Revenue		8100-8299	22,285.00	7,271,645.19	7,293,930.19	22,285.00	6,125,579.00	6,147,864.00	0.0%
3) Other State Revenue		8300-8599	1,567,507.00	4,703,638.91	6,271,145.91	1,497,936.00	2,398,167.00	3,896,103.00	0.0%
4) Other Local Revenue		8600-8799	1,211,465.95	3,708,361.47	4,919,827.42	1,148,189.00	3,091,177.00	4,239,366.00	0.0%
5) TOTAL, REVENUES			61,984,692.95	17,831,335.57	79,816,028.52	70,152,159.00	13,762,613.00	83,914,772.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	33,058,037.65	13,349,818.81	46,407,856.46	36,210,897.00	9,875,359.00	46,086,256.00	-0.7%
2) Instruction - Related Services	2000-2999		4,949,275.69	3,073,093.57	8,022,369.26	5,828,417.00	2,410,965.00	8,239,382.00	2.7%
3) Pupil Services	3000-3999		6,036,341.06	3,279,551.72	9,315,892.78	6,540,077.00	2,956,718.00	9,496,795.00	1.9%
4) Ancillary Services	4000-4999		381,079.22	0.00	381,079.22	416,637.00	0.00	416,637.00	9.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
7) General Administration	7000-7999		4,613,906.33	520,235.13	5,134,141.46	4,824,578.00	348,976.00	5,173,554.00	0.8%
8) Plant Services	8000-8999		7,052,951.09	2,335,783.31	9,388,734.40	7,194,455.00	1,868,962.00	9,063,417.00	-3.5%
9) Other Outgo	9000-9999		213,004.03	1,814,032.00	2,027,036.03	232,317.00	1,931,720.00	2,164,037.00	6.8%
10) TOTAL, EXPENDITURES			56,404,595.07	24,372,514.54	80,777,109.61	61,347,378.00	19,392,700.00	80,740,078.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,580,097.88	(6,541,178.97)	(961,081.09)	8,804,781.00	(5,630,087.00)	3,174,694.00	-430.3%
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	820,000.00	820,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	6,428,501.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,457,502.66)	5,457,502.66	0.00	(6,428,501.00)	5,608,501.00	(820,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,595.22	(1,083,676.31)	(961,081.09)	2,376,280.00	(21,586.00)	2,354,694.00	-345.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
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)			9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,064,374.61	1,966,329.28	11,030,703.89	9,186,969.83	882,652.97	10,069,622.80	-8.7%
2) Ending Balance, June 30 (E + F1e)			9,186,969.83	882,652.97	10,069,622.80	11,563,249.83	861,066.97	12,424,316.80	23.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	232,746.03	0.00	232,746.03	425,000.00	0.00	425,000.00	82.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	882,652.97	882,652.97	0.00	861,066.97	861,066.97	-2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,277,000.00	0.00	4,277,000.00	5,335,000.00	0.00	5,335,000.00	24.7%
Assigned/Designated	0000	9780				1,298,000.00		1,298,000.00	
LCFF Reserve up to 5%	0000	9780				4,037,000.00		4,037,000.00	
LCFF Reserve per SSC recommendati	0000	9780	2,439,000.00		2,439,000.00				
Assigned/Designated	0000	9780	1,838,000.00		1,838,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,423,313.00	0.00	2,423,313.00	2,446,802.00	0.00	2,446,802.00	1.0%
Unassigned/Unappropriated Amount		9790	2,223,910.80	0.00	2,223,910.80	3,326,447.83	0.00	3,326,447.83	49.6%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	38,635.40	92,211.40
6300	Lottery: Instructional Materials	442,020.13	442,020.13
6512	Special Ed: Mental Health Services	250,000.00	250,000.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.56	0.56
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.11	0.11
9010	Other Restricted Local	151,996.77	76,834.77
Total, Restricted Balance		882,652.97	861,066.97

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,420,904.00	2,749,555.00	13.6%
2) Federal Revenue		8100-8299	360.00	360.00	0.0%
3) Other State Revenue		8300-8599	232,000.00	142,441.00	-38.6%
4) Other Local Revenue		8600-8799	46,299.39	6,000.00	-87.0%
5) TOTAL, REVENUES			2,699,563.39	2,898,356.00	7.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,264,443.48	1,294,036.00	2.3%
2) Classified Salaries		2000-2999	115,640.06	118,648.00	2.6%
3) Employee Benefits		3000-3999	414,734.68	433,286.00	4.5%
4) Books and Supplies		4000-4999	209,176.80	187,750.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	231,134.03	228,274.00	-1.2%
6) Capital Outlay		6000-6999	52,200.00	52,200.00	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	421,005.00	421,005.00	0.0%
9) TOTAL, EXPENDITURES			2,708,334.05	2,735,199.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,770.66)	163,157.00	-1960.3%
<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>			(8,770.66)	163,157.00	-1960.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,127.52	206,356.86	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,127.52	206,356.86	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,127.52	206,356.86	-4.1%
2) Ending Balance, June 30 (E + F1e)			206,356.86	369,513.86	79.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	206,356.86	369,513.86	79.1%
Reserve for Economic Uncertainties	0000	9780	199,033.50		
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	528,490.96		
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	8,038.00		
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			536,528.96		
<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	8,084.33		
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			8,084.33		
<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)			528,444.63		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,539,737.00	1,853,653.00	20.4%
Education Protection Account State Aid - Current Year		8012	390,602.00	390,602.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	490,565.00	505,300.00	3.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,420,904.00</b>	<b>2,749,555.00</b>	<b>13.6%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	360.00	360.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>360.00</b>	<b>360.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,772.00	10,772.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	51,466.00	58,469.00	13.6%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	42,000.00	21,000.00	-50.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	52,200.00	52,200.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	75,562.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>232,000.00</b>	<b>142,441.00</b>	<b>-38.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	4,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	40,299.39	5,000.00	-87.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>46,299.39</b>	<b>6,000.00</b>	<b>-87.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,699,563.39</b>	<b>2,898,356.00</b>	<b>7.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,076,488.57	1,098,303.00	2.0%
Certificated Pupil Support Salaries		1200	77,140.91	79,271.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	110,814.00	116,462.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,264,443.48	1,294,036.00	2.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,237.16	32,723.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,402.90	85,925.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			115,640.06	118,648.00	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	91,327.58	106,363.00	16.5%
PERS		3201-3202	29,310.22	30,955.00	5.6%
OASDI/Medicare/Alternative		3301-3302	31,954.03	30,329.00	-5.1%
Health and Welfare Benefits		3401-3402	218,850.38	218,851.00	0.0%
Unemployment Insurance		3501-3502	1,869.81	618.00	-66.9%
Workers' Compensation		3601-3602	18,763.31	23,511.00	25.3%
OPEB, Allocated		3701-3702	22,659.35	22,659.00	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			414,734.68	433,286.00	4.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	15,422.48	16,130.00	4.6%
Books and Other Reference Materials		4200	100.00	100.00	0.0%
Materials and Supplies		4300	146,860.23	146,485.00	-0.3%
Noncapitalized Equipment		4400	46,794.09	25,035.00	-46.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			209,176.80	187,750.00	-10.2%

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	17,379.13	550.00	-96.8%
Dues and Memberships		5300	3,095.00	3,095.00	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	54,538.91	33,539.00	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,015.41	7,649.00	-15.2%
Professional/Consulting Services and Operating Expenditures		5800	144,912.96	181,248.00	25.1%
Communications		5900	2,192.62	2,193.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>231,134.03</b>	<b>228,274.00</b>	<b>-1.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	52,200.00	52,200.00	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>52,200.00</b>	<b>52,200.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	421,005.00	421,005.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			421,005.00	421,005.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,708,334.05	2,735,199.00	1.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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	2,420,904.00	2,749,555.00	13.6%
2) Federal Revenue		8100-8299	360.00	360.00	0.0%
3) Other State Revenue		8300-8599	232,000.00	142,441.00	-38.6%
4) Other Local Revenue		8600-8799	46,299.39	6,000.00	-87.0%
5) TOTAL, REVENUES			2,699,563.39	2,898,356.00	7.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,808,768.26	1,822,242.00	0.7%
2) Instruction - Related Services	2000-2999		219,075.90	226,644.00	3.5%
3) Pupil Services	3000-3999		160,396.01	164,410.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		421,005.00	421,005.00	0.0%
8) Plant Services	8000-8999		99,088.88	100,898.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,708,334.05	2,735,199.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,770.66)	163,157.00	-1960.3%
<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>			(8,770.66)	163,157.00	-1960.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,127.52	206,356.86	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,127.52	206,356.86	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,127.52	206,356.86	-4.1%
2) Ending Balance, June 30 (E + F1e)			206,356.86	369,513.86	79.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	206,356.86	369,513.86	79.1%
Reserve for Economic Uncertainties	0000	9780	199,033.50		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	500.00	-52.4%
5) TOTAL, REVENUES			1,050.00	500.00	-52.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,451.98	0.00	-100.0%
2) Classified Salaries		2000-2999	56,026.33	60,577.00	8.1%
3) Employee Benefits		3000-3999	27,050.69	27,460.00	1.5%
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			86,529.00	88,037.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(85,479.00)	(87,537.00)	2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,479.00)	(87,537.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,122.36	87,643.36	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,122.36	87,643.36	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,122.36	87,643.36	-49.4%
2) Ending Balance, June 30 (E + F1e)			87,643.36	106.36	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,549.21	1.21	-100.0%
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	26,094.15	105.15	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	86,724.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	425.00		
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			87,149.68		
<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)			87,149.68		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	500.00	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	(150.00)	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,050.00</b>	<b>500.00</b>	<b>-52.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,050.00</b>	<b>500.00</b>	<b>-52.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,451.98	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,451.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,026.33	60,577.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>56,026.33</b>	<b>60,577.00</b>	<b>8.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	284.79	0.00	-100.0%
PERS		3201-3202	6,406.48	7,008.00	9.4%
OASDI/Medicare/Alternative		3301-3302	4,141.84	4,355.00	5.1%
Health and Welfare Benefits		3401-3402	15,349.32	15,389.00	0.3%
Unemployment Insurance		3501-3502	44.43	30.00	-32.5%
Workers' Compensation		3601-3602	823.83	678.00	-17.7%
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>27,050.69</b>	<b>27,460.00</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			86,529.00	88,037.00	1.7%

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>					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	500.00	-52.4%
5) TOTAL, REVENUES			1,050.00	500.00	-52.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,827.14	0.00	-100.0%
2) Instruction - Related Services	2000-2999		82,701.86	88,037.00	6.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			86,529.00	88,037.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(85,479.00)	(87,537.00)	2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,479.00)	(87,537.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,122.36	87,643.36	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,122.36	87,643.36	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,122.36	87,643.36	-49.4%
2) Ending Balance, June 30 (E + F1e)			87,643.36	106.36	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,549.21	1.21	-100.0%
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	26,094.15	105.15	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	61,549.21	1.21
Total, Restricted Balance		61,549.21	1.21

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	174,421.00	174,421.00	0.0%
3) Other State Revenue		8300-8599	1,668,761.00	1,645,261.00	-1.4%
4) Other Local Revenue		8600-8799	71,566.24	57,594.00	-19.5%
5) TOTAL, REVENUES			1,914,748.24	1,877,276.00	-2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	640,729.00	557,731.00	-13.0%
2) Classified Salaries		2000-2999	504,944.00	459,926.00	-8.9%
3) Employee Benefits		3000-3999	349,681.00	320,781.00	-8.3%
4) Books and Supplies		4000-4999	252,068.24	397,180.00	57.6%
5) Services and Other Operating Expenditures		5000-5999	76,554.00	54,229.00	-29.2%
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	89,797.00	86,566.00	-3.6%
9) TOTAL, EXPENDITURES			1,913,773.24	1,876,413.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			975.00	863.00	-11.5%
<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>			975.00	863.00	-11.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,525.65	123,500.65	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,525.65	123,500.65	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,525.65	123,500.65	0.8%
2) Ending Balance, June 30 (E + F1e)			123,500.65	124,363.65	0.7%
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	98,977.56	99,952.56	1.0%
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	24,523.09	24,411.09	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	154,090.24		
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	6,797.00		
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			160,887.24		
<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	60.46		
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			60.46		
<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)			160,826.78		

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	174,421.00	174,421.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			174,421.00	174,421.00	0.0%
<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	1,640,261.00	1,640,261.00	0.0%
All Other State Revenue	All Other	8590	28,500.00	5,000.00	-82.5%
<b>TOTAL, OTHER STATE REVENUE</b>			1,668,761.00	1,645,261.00	-1.4%
<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	975.00	975.00	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	44,585.54	44,586.00	0.0%
Interagency Services		8677	13,972.63	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,033.07	12,033.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			71,566.24	57,594.00	-19.5%
<b>TOTAL, REVENUES</b>			1,914,748.24	1,877,276.00	-2.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	503,493.00	420,496.00	-16.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,236.00	137,235.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>640,729.00</b>	<b>557,731.00</b>	<b>-13.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	438,841.00	390,584.00	-11.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,103.00	69,342.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>504,944.00</b>	<b>459,926.00</b>	<b>-8.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	31,528.00	33,631.00	6.7%
PERS		3201-3202	62,815.00	55,640.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	61,616.00	53,799.00	-12.7%
Health and Welfare Benefits		3401-3402	162,468.00	163,573.00	0.7%
Unemployment Insurance		3501-3502	1,330.00	470.00	-64.7%
Workers' Compensation		3601-3602	16,256.00	0.00	-100.0%
OPEB, Allocated		3701-3702	13,668.00	13,668.00	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>349,681.00</b>	<b>320,781.00</b>	<b>-8.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206,569.52	347,681.00	68.3%
Noncapitalized Equipment		4400	45,498.72	49,499.00	8.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>252,068.24</b>	<b>397,180.00</b>	<b>57.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,239.00	6,675.00	-34.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	180.00	180.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,124.00	1,388.00	23.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,776.00	29,680.00	15.1%
Professional/Consulting Services and Operating Expenditures		5800	37,149.00	14,463.00	-61.1%
Communications		5900	2,086.00	1,843.00	-11.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>76,554.00</b>	<b>54,229.00</b>	<b>-29.2%</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	89,797.00	86,566.00	-3.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>89,797.00</b>	<b>86,566.00</b>	<b>-3.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,913,773.24</b>	<b>1,876,413.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	174,421.00	174,421.00	0.0%
3) Other State Revenue		8300-8599	1,668,761.00	1,645,261.00	-1.4%
4) Other Local Revenue		8600-8799	71,566.24	57,594.00	-19.5%
5) TOTAL, REVENUES			1,914,748.24	1,877,276.00	-2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,516,847.24	1,469,080.00	-3.1%
2) Instruction - Related Services	2000-2999		279,569.00	316,507.00	13.2%
3) Pupil Services	3000-3999		1,380.00	1,580.00	14.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		89,797.00	86,566.00	-3.6%
8) Plant Services	8000-8999		26,180.00	2,680.00	-89.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,913,773.24	1,876,413.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			975.00	863.00	-11.5%
<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>			975.00	863.00	-11.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,525.65	123,500.65	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,525.65	123,500.65	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,525.65	123,500.65	0.8%
2) Ending Balance, June 30 (E + F1e)			123,500.65	124,363.65	0.7%
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	98,977.56	99,952.56	1.0%
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	24,523.09	24,411.09	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	90,174.39	91,149.39
9010	Other Restricted Local	8,803.17	8,803.17
Total, Restricted Balance		98,977.56	99,952.56



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,914,694.00	5,190,194.00	5.6%
3) Other State Revenue		8300-8599	402,000.00	395,000.00	-1.7%
4) Other Local Revenue		8600-8799	440,500.00	389,250.00	-11.6%
5) TOTAL, REVENUES			5,757,194.00	5,974,444.00	3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,137,110.00	2,172,476.00	1.7%
3) Employee Benefits		3000-3999	1,055,460.00	1,058,952.00	0.3%
4) Books and Supplies		4000-4999	2,193,903.15	2,261,301.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	158,965.45	186,715.00	17.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	288,804.00	295,000.00	2.1%
9) TOTAL, EXPENDITURES			5,834,242.60	5,974,444.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,048.60)	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>			(77,048.60)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,539,882.23	1,462,833.63	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,539,882.23	1,462,833.63	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,539,882.23	1,462,833.63	-5.0%
2) Ending Balance, June 30 (E + F1e)			1,462,833.63	1,462,833.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,910.00	0.00	-100.0%
Stores		9712	164,229.22	0.00	-100.0%
Prepaid Expenditures		9713	1,110.70	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,295,583.71	1,462,833.63	12.9%
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	781,911.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,910.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,449.31		
4) Due from Grantor Government		9290	9,701.76		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	164,229.22		
7) Prepaid Expenditures		9330	1,110.70		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			977,312.21		
<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	26,961.13		
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			26,961.13		
<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)			950,351.08		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,914,694.00	5,190,194.00	5.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,914,694.00	5,190,194.00	5.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	402,000.00	395,000.00	-1.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			402,000.00	395,000.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	431,250.00	380,000.00	-11.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	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	1,250.00	1,250.00	0.0%
TOTAL, OTHER LOCAL REVENUE			440,500.00	389,250.00	-11.6%
TOTAL, REVENUES			5,757,194.00	5,974,444.00	3.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,896,899.00	1,930,623.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	105,043.00	105,041.00	0.0%
Clerical, Technical and Office Salaries		2400	126,668.00	128,312.00	1.3%
Other Classified Salaries		2900	8,500.00	8,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,137,110.00	2,172,476.00	1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	196,530.00	187,827.00	-4.4%
OASDI/Medicare/Alternative		3301-3302	147,719.00	160,261.00	8.5%
Health and Welfare Benefits		3401-3402	606,678.00	607,158.00	0.1%
Unemployment Insurance		3501-3502	965.00	1,044.00	8.2%
Workers' Compensation		3601-3602	33,568.00	32,662.00	-2.7%
OPEB, Allocated		3701-3702	70,000.00	70,000.00	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			1,055,460.00	1,058,952.00	0.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	181,250.55	165,250.00	-8.8%
Noncapitalized Equipment		4400	44,000.00	60,000.00	36.4%
Food		4700	1,968,652.60	2,036,051.00	3.4%
TOTAL, BOOKS AND SUPPLIES			2,193,903.15	2,261,301.00	3.1%

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	9,000.00	9,600.00	6.7%
Dues and Memberships		5300	340.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,840.00	25,840.00	138.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,000.00	77,275.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,785.45	12,500.00	348.8%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	51,500.00	3.0%
Communications		5900	10,000.00	10,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>158,965.45</b>	<b>186,715.00</b>	<b>17.5%</b>
<b>CAPITAL OUTLAY</b>					
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>					
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	288,804.00	295,000.00	2.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>288,804.00</b>	<b>295,000.00</b>	<b>2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,834,242.60</b>	<b>5,974,444.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	4,914,694.00	5,190,194.00	5.6%
3) Other State Revenue		8300-8599	402,000.00	395,000.00	-1.7%
4) Other Local Revenue		8600-8799	440,500.00	389,250.00	-11.6%
5) TOTAL, REVENUES			5,757,194.00	5,974,444.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,534,598.60	5,653,604.00	2.2%
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		288,804.00	295,000.00	2.1%
8) Plant Services	8000-8999		10,840.00	25,840.00	138.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,834,242.60	5,974,444.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(77,048.60)	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>			(77,048.60)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,539,882.23	1,462,833.63	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,539,882.23	1,462,833.63	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,539,882.23	1,462,833.63	-5.0%
2) Ending Balance, June 30 (E + F1e)			1,462,833.63	1,462,833.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,910.00	0.00	-100.0%
Stores		9712	164,229.22	0.00	-100.0%
Prepaid Expenditures		9713	1,110.70	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,295,583.71	1,462,833.63	12.9%
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	1,295,583.71	1,462,833.63
Total, Restricted Balance		1,295,583.71	1,462,833.63

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	2,300.00	2,000.00	-13.0%
5) TOTAL, REVENUES			2,300.00	2,000.00	-13.0%
<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	6,175.00	0.00	-100.0%
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			6,175.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,875.00)	2,000.00	-151.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	820,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	820,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,875.00)	822,000.00	-21312.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,500.03	20,625.03	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,500.03	20,625.03	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,500.03	20,625.03	-15.8%
2) Ending Balance, June 30 (E + F1e)			20,625.03	842,625.03	3985.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,625.03	842,625.03	3985.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	18,477.77		
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			18,477.77		
<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)			18,477.77		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,300.00	2,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,300.00	2,000.00	-13.0%
TOTAL, REVENUES			2,300.00	2,000.00	-13.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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%
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	6,175.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,175.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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>					
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>6,175.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	820,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	820,000.00	New
<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	820,000.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,300.00	2,000.00	-13.0%
5) TOTAL, REVENUES			2,300.00	2,000.00	-13.0%
<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		6,175.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,175.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,875.00)	2,000.00	-151.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	820,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	820,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,875.00)	822,000.00	-21312.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,500.03	20,625.03	-15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,500.03	20,625.03	-15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,500.03	20,625.03	-15.8%
2) Ending Balance, June 30 (E + F1e)			20,625.03	842,625.03	3985.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,625.03	842,625.03	3985.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,207.00	5,000.00	-74.0%
5) TOTAL, REVENUES			19,207.00	5,000.00	-74.0%
<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	214,830.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,209.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,096,194.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,342,233.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,323,026.00)	5,000.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,237,155.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,237,155.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,085,871.00)	5,000.00	-100.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,142,067.82	56,196.82	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,142,067.82	56,196.82	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,142,067.82	56,196.82	-98.2%
2) Ending Balance, June 30 (E + F1e)			56,196.82	61,196.82	8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,196.82	61,196.82	8.9%
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	726,899.03		
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			726,899.03		
<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)			726,899.03		

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	5,000.00	5,000.00	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	14,207.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,207.00	5,000.00	-74.0%
<b>TOTAL, REVENUES</b>			19,207.00	5,000.00	-74.0%



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	45,697.00	0.00	-100.0%
Noncapitalized Equipment		4400	169,133.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			214,830.00	0.00	-100.0%
<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	1,243.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,605.00	0.00	-100.0%
Communications		5900	161.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			31,209.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	467.00	0.00	-100.0%
Land Improvements		6170	300,721.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,795,006.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			6,096,194.00	0.00	-100.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,342,233.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,237,155.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,237,155.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	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 (a - b + c - d + e)</b>			3,237,155.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,207.00	5,000.00	-74.0%
5) TOTAL, REVENUES			19,207.00	5,000.00	-74.0%
<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		6,342,031.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	202.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,342,233.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,323,026.00)	5,000.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,237,155.00	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			3,237,155.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,085,871.00)	5,000.00	-100.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,142,067.82	56,196.82	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,142,067.82	56,196.82	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,142,067.82	56,196.82	-98.2%
2) Ending Balance, June 30 (E + F1e)			56,196.82	61,196.82	8.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	56,196.82	61,196.82	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,500.00	540,000.00	-26.5%
5) TOTAL, REVENUES			734,500.00	540,000.00	-26.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	262,176.00	0.00	-100.0%
3) Employee Benefits		3000-3999	99,259.00	0.00	-100.0%
4) Books and Supplies		4000-4999	175,158.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	32,064.00	105,800.00	230.0%
6) Capital Outlay		6000-6999	3,175,357.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	540,791.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,284,805.00	105,800.00	-97.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,550,305.00)	434,200.00	-112.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,550,305.00)	434,200.00	-112.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,400,012.94	1,849,707.94	-65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,400,012.94	1,849,707.94	-65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,400,012.94	1,849,707.94	-65.7%
2) Ending Balance, June 30 (E + F1e)			1,849,707.94	2,283,907.94	23.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,849,707.94	2,283,907.94	23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,250,102.69		
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	893.73		
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			3,250,996.42		
<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)			3,250,996.42		

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	34,500.00	15,000.00	-56.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	700,000.00	525,000.00	-25.0%
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>			734,500.00	540,000.00	-26.5%
<b>TOTAL, REVENUES</b>			734,500.00	540,000.00	-26.5%

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	49,949.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	170,044.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	42,183.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			262,176.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,993.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	19,204.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	45,355.00	0.00	-100.0%
Unemployment Insurance		3501-3502	549.00	0.00	-100.0%
Workers' Compensation		3601-3602	4,158.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			99,259.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	113,590.00	0.00	-100.0%
Noncapitalized Equipment		4400	61,568.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			175,158.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,186.00	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	1,956.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,800.00	16.0%
Professional/Consulting Services and Operating Expenditures		5800	20,172.00	100,000.00	395.7%
Communications		5900	1,750.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,064.00</b>	<b>105,800.00</b>	<b>230.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	600,312.00	0.00	-100.0%
Land Improvements		6170	43,097.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,531,948.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,175,357.00</b>	<b>0.00</b>	<b>-100.0%</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	136,069.00	0.00	-100.0%
Other Debt Service - Principal		7439	404,722.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>540,791.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,284,805.00</b>	<b>105,800.00</b>	<b>-97.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	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	734,500.00	540,000.00	-26.5%
5) TOTAL REVENUES			734,500.00	540,000.00	-26.5%
<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		398,937.00	5,800.00	-98.5%
8) Plant Services	8000-8999		3,341,935.00	100,000.00	-97.0%
9) Other Outgo	9000-9999	Except 7600-7699	543,933.00	0.00	-100.0%
10) TOTAL EXPENDITURES			4,284,805.00	105,800.00	-97.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,550,305.00)	434,200.00	-112.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,550,305.00)	434,200.00	-112.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,400,012.94	1,849,707.94	-65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,400,012.94	1,849,707.94	-65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,400,012.94	1,849,707.94	-65.7%
2) Ending Balance, June 30 (E + F1e)			1,849,707.94	2,283,907.94	23.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,849,707.94	2,283,907.94	23.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,237,155.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,000.00	1,000.00	-50.0%
5) TOTAL, REVENUES			3,239,155.00	1,000.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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>			3,239,155.00	1,000.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,237,155.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,237,155.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	1,000.00	-50.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,605.16	140,605.16	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,605.16	140,605.16	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,605.16	140,605.16	1.4%
2) Ending Balance, June 30 (E + F1e)			140,605.16	141,605.16	0.7%
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	140,605.16	141,605.16	0.7%
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	134,992.22		
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			134,992.22		
<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)			134,992.22		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,237,155.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,237,155.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	1,000.00	-50.0%
TOTAL, REVENUES			3,239,155.00	1,000.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
TOTAL, CAPITAL OUTLAY			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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	3,237,155.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,237,155.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/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%
(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)			(3,237,155.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,237,155.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,000.00	1,000.00	-50.0%
5) TOTAL, REVENUES			3,239,155.00	1,000.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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>			3,239,155.00	1,000.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,237,155.00	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			(3,237,155.00)	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>			2,000.00	1,000.00	-50.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,605.16	140,605.16	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,605.16	140,605.16	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,605.16	140,605.16	1.4%
2) Ending Balance, June 30 (E + F1e)			140,605.16	141,605.16	0.7%
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	140,605.16	141,605.16	0.7%
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		2014-15
		Estimated	Actuals	Budget
7710	State School Facilities Projects	140,605.16		141,605.16
Total, Restricted Balance		140,605.16		141,605.16

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,500.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,055,150.00	2,668,545.00	29.8%
5) TOTAL, REVENUES			2,090,650.00	2,668,545.00	27.6%
<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	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	1,890,000.00	2,668,545.00	41.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,890,000.00	2,668,545.00	41.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,650.00	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	6,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			194,650.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,177,134.53	2,371,784.53	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,177,134.53	2,371,784.53	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,177,134.53	2,371,784.53	8.9%
2) Ending Balance, June 30 (E + F1e)			2,371,784.53	2,371,784.53	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	2,371,784.53	2,371,784.53	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	1,512,878.26		
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			1,512,878.26		
<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)			1,512,878.26		

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	35,500.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			35,500.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,795,000.00	2,668,545.00	48.7%
Unsecured Roll		8612	250,000.00	0.00	-100.0%
Prior Years' Taxes		8613	125.00	0.00	-100.0%
Supplemental Taxes		8614	25.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,055,150.00	2,668,545.00	29.8%
<b>TOTAL, REVENUES</b>			2,090,650.00	2,668,545.00	27.6%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>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	1,600,000.00	1,565,871.00	-2.1%
Other Debt Service - Principal		7439	290,000.00	1,102,674.00	280.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,890,000.00	2,668,545.00	41.2%
TOTAL, EXPENDITURES			1,890,000.00	2,668,545.00	41.2%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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	6,000.00	0.00	-100.0%
(d) TOTAL, USES			6,000.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	35,500.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,055,150.00	2,668,545.00	29.8%
5) TOTAL, REVENUES			2,090,650.00	2,668,545.00	27.6%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,890,000.00	2,668,545.00	41.2%
10) TOTAL, EXPENDITURES			1,890,000.00	2,668,545.00	41.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			200,650.00	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	6,000.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,000.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			194,650.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,177,134.53	2,371,784.53	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,177,134.53	2,371,784.53	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,177,134.53	2,371,784.53	8.9%
2) Ending Balance, June 30 (E + F1e)			2,371,784.53	2,371,784.53	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	2,371,784.53	2,371,784.53	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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	2,371,784.53	2,371,784.53
Total, Restricted Balance		2,371,784.53	2,371,784.53

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	36,085.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,830,511.00	1,846,157.00	0.9%
5) TOTAL, REVENUES			1,866,596.00	1,846,157.00	-1.1%
<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	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	1,806,406.00	1,846,157.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,806,406.00	1,846,157.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,190.00	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>			60,190.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,435,066.82	1,495,256.82	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,435,066.82	1,495,256.82	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,435,066.82	1,495,256.82	4.2%
2) Ending Balance, June 30 (E + F1e)			1,495,256.82	1,495,256.82	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	1,495,256.82	1,495,256.82	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	842,255.81		
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			842,255.81		
<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)			842,255.81		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	36,085.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,085.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,722,240.00	1,846,157.00	7.2%
Unsecured Roll		8612	103,151.00	0.00	-100.0%
Prior Years' Taxes		8613	63.00	0.00	-100.0%
Supplemental Taxes		8614	15.00	0.00	-100.0%
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	5,042.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,830,511.00	1,846,157.00	0.9%
TOTAL, REVENUES			1,866,596.00	1,846,157.00	-1.1%



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	1,561,406.00	1,536,157.00	-1.6%
Other Debt Service - Principal		7439	245,000.00	310,000.00	26.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,806,406.00</b>	<b>1,846,157.00</b>	<b>2.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,806,406.00</b>	<b>1,846,157.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
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	36,085.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,830,511.00	1,846,157.00	0.9%
5) TOTAL, REVENUES			1,866,596.00	1,846,157.00	-1.1%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,806,406.00	1,846,157.00	2.2%
10) TOTAL, EXPENDITURES			1,806,406.00	1,846,157.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60,190.00	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>			60,190.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,435,066.82	1,495,256.82	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,435,066.82	1,495,256.82	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,435,066.82	1,495,256.82	4.2%
2) Ending Balance, June 30 (E + F1e)			1,495,256.82	1,495,256.82	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	1,495,256.82	1,495,256.82	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
9010	Other Restricted Local	1,495,256.82	1,495,256.82
Total, Restricted Balance		1,495,256.82	1,495,256.82

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	407,280.00	407,280.00	0.0%
5) TOTAL, REVENUES			407,280.00	407,280.00	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>			407,280.00	407,280.00	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>			407,280.00	407,280.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,791,563.40	4,198,843.40	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,791,563.40	4,198,843.40	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,791,563.40	4,198,843.40	10.7%
2) Ending Balance, June 30 (E + F1e)			4,198,843.40	4,606,123.40	9.7%
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	4,198,843.40	4,606,123.40	9.7%
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	507.17		
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	3,796,211.64		
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			3,796,718.81		
<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)			3,796,718.81		



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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	2,559.00	2,559.00	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	404,721.00	404,721.00	0.0%
TOTAL, OTHER LOCAL REVENUE			407,280.00	407,280.00	0.0%
TOTAL, REVENUES			407,280.00	407,280.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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%
(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%
(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	407,280.00	407,280.00	0.0%
5) TOTAL REVENUES			407,280.00	407,280.00	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>			407,280.00	407,280.00	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>			407,280.00	407,280.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,791,563.40	4,198,843.40	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,791,563.40	4,198,843.40	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,791,563.40	4,198,843.40	10.7%
2) Ending Balance, June 30 (E + F1e)			4,198,843.40	4,606,123.40	9.7%
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	4,198,843.40	4,606,123.40	9.7%
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	4,198,843.40	4,606,123.40
Total, Restricted Balance		4,198,843.40	4,606,123.40

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	2,888.20	100.00	-96.5%
5) TOTAL, REVENUES			2,888.20	100.00	-96.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,520.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,520.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,631.80)	100.00	-102.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,631.80)	100.00	-102.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	268,106.13	263,474.33	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,106.13	263,474.33	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			268,106.13	263,474.33	-1.7%
2) Ending Net Position, June 30 (E + F1e)			263,474.33	263,574.33	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	263,474.33	263,574.33	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	268,783.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			268,783.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			268,783.74		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,388.20	100.00	-95.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,888.20</b>	<b>100.00</b>	<b>-96.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,888.20</b>	<b>100.00</b>	<b>-96.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	7,520.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,520.00	0.00	-100.0%
TOTAL, EXPENSES			7,520.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,888.20	100.00	-96.5%
5) TOTAL, REVENUES			2,888.20	100.00	-96.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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	7,520.00	0.00	-100.0%
10) TOTAL, EXPENSES			7,520.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,631.80)	100.00	-102.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,631.80)	100.00	-102.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	268,106.13	263,474.33	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,106.13	263,474.33	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			268,106.13	263,474.33	-1.7%
2) Ending Net Position, June 30 (E + F1e)			263,474.33	263,574.33	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	263,474.33	263,574.33	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84
<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>	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84	8,754.84
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, County Program ADA</b> (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	120.25	120.25	120.25	120.25	120.25	120.25
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	8.71	8.71	8.71	8.71	8.71	8.71
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA</b> (Sum of Lines B2a through B2e)	128.96	128.96	128.96	128.96	128.96	128.96
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1e and B2f)	128.96	128.96	128.96	128.96	128.96	128.96
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	12.00	12.00	12.00	12.00	12.00	12.00
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	375.23	375.23	375.23	375.23	375.23	375.23
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	375.23	375.23	375.23	375.23	375.23	375.23

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	7,581,576.39		7,581,576.39			7,581,576.39
Work in Progress	79,718,259.64		79,718,259.64	1.00		79,718,260.64
Total capital assets not being depreciated	87,299,836.03	0.00	87,299,836.03	1.00	0.00	87,299,837.03
Capital assets being depreciated:						
Land Improvements	44,037,089.38		44,037,089.38			44,037,089.38
Buildings	78,682,401.65		78,682,401.65			78,682,401.65
Equipment	9,137,231.19		9,137,231.19		1.00	9,137,230.19
Total capital assets being depreciated	131,856,722.22	0.00	131,856,722.22	0.00	1.00	131,856,721.22
Accumulated Depreciation for:						
Land Improvements	(8,309,400.54)		(8,309,400.54)			(8,309,400.54)
Buildings	(41,243,006.92)		(41,243,006.92)			(41,243,006.92)
Equipment	(6,685,074.20)		(6,685,074.20)			(6,685,074.20)
Total accumulated depreciation	(56,237,481.66)	0.00	(56,237,481.66)	0.00	0.00	(56,237,481.66)
Total capital assets being depreciated, net	75,619,240.56	0.00	75,619,240.56	0.00	1.00	75,619,239.56
Governmental activity capital assets, net	162,919,076.59	0.00	162,919,076.59	1.00	1.00	162,919,076.59
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated		0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		80,432.47	6,272,562.04	4,755,346.04	6,353,110.04	3,516,557.04	3,166,083.04	9,006,447.04	6,957,187.04
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,960,823.00	1,960,823.00	5,637,630.00	3,529,482.00	3,529,482.00	5,637,629.00	3,529,482.00	3,488,724.00
Property Taxes	8020-8079		7,942.00		9,507.00		5,963,484.00	259,634.00	901,397.00
Miscellaneous Funds	8080-8099	8,352.51	1,232.00	(29,380.00)	(23,401.00)	(13,816.00)	(13,309.00)	(340,052.00)	(16,864.00)
Federal Revenue	8100-8299			942,911.00	86,462.00	97,323.00	41,021.00	(71,623.00)	1,119,134.00
Other State Revenue	8300-8599	57,025.00		920,600.00	(48,641.00)	2,465,939.00	155,669.00	437,093.00	
Other Local Revenue	8600-8799	179,590.39	521,292.00	259,841.00	95,694.00	116,117.00	126,776.00	984,896.00	624,754.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		2,205,790.90	2,491,289.00	7,731,602.00	3,649,103.00	6,195,045.00	11,911,270.00	4,799,430.00	6,117,145.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	376,463.42	2,994,081.00	3,254,040.00	3,130,643.00	3,017,996.00	3,071,841.00	3,000,317.00	3,007,740.00
Classified Salaries	2000-2999	503,804.91	1,120,767.00	1,144,695.00	1,172,565.00	1,195,222.00	1,141,199.00	1,123,860.00	1,121,177.00
Employee Benefits	3000-3999	398,837.00	1,365,920.00	1,387,093.00	1,303,421.00	1,335,096.00	1,329,379.00	1,319,340.00	1,318,013.00
Books and Supplies	4000-4999	18,295.00	194,441.00	243,438.00	386,778.00	423,164.00	280,747.00	243,732.00	486,044.00
Services	5000-5999	792,630.00	350,598.00	573,363.00	1,050,596.00	545,119.00	360,254.00	783,309.00	606,445.00
Capital Outlay	6000-6599		4,094.00		3,342.00	10,767.00			47,127.00
Other Outgo	7000-7499		116,158.00	(22,760.00)				189,002.00	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,090,030.33	6,146,049.00	6,579,869.00	7,047,345.00	6,527,364.00	6,183,420.00	6,659,560.00	6,586,546.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	(30,000.00)							
Accounts Receivable	9200-9299	(13,861,597.00)	2,677,210.00	576,546.00	649,183.00	(9.00)	76,576.00	115,639.00	32,518.00
Due From Other Funds	9310	(176,489.00)							
Stores	9320	(273,483.00)	(72,560.00)	(7,955.00)	8,434.00	11,118.00	34,022.00	27,682.00	27,870.00
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		(14,341,569.00)	2,604,650.00	568,591.00	657,617.00	11,109.00	110,598.00	143,321.00	60,388.00
Liabilities									
Accounts Payable	9500-9599	(3,300,003.00)	467,106.00	122,560.00	8,464.00	29,284.00	(1,916.00)	332,451.00	36,447.00
Due To Other Funds	9610	(3,830.00)							
Current Loans	9640								
Deferred Revenues	9650	(87,485.00)			87,464.00				
SUBTOTAL LIABILITIES		(3,391,298.00)	467,106.00	122,560.00	95,928.00	29,284.00	(1,916.00)	332,451.00	36,447.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET TRANSACTIONS		(10,950,271.00)	2,137,544.00	446,031.00	561,689.00	(18,155.00)	112,514.00	(189,130.00)	23,941.00
E. NET INCREASE/DECREASE									
(B - C + D)		6,192,129.57	(1,517,216.00)	1,597,764.00	(2,836,553.00)	(350,474.00)	5,840,364.00	(2,049,260.00)	(445,460.00)
F. ENDING CASH (A + E)		6,272,562.04	4,755,346.04	6,353,110.04	3,516,557.04	3,166,083.04	9,006,447.04	6,957,187.04	6,511,727.04
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	6,511,727.04	7,788,958.04	8,240,340.04	4,208,357.04				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,696,519.00	1,876,840.00	0.00	2,207,000.00	18,787,343.00	0.00	57,841,777.00	57,841,777.00
Property Taxes	8020-8079	43,393.00	5,043,523.00	1,505,350.00	0.00	(882,028.00)	0.00	12,852,202.00	12,852,202.00
Miscellaneous Funds	8080-8099	(164,135.00)	(254,860.00)				(216,307.00)	(1,062,539.49)	(1,062,540.00)
Federal Revenue	8100-8299	511,518.00	38,322.00	907,000.00	962,700.00	1,513,096.00		6,147,864.00	6,147,864.00
Other State Revenue	8300-8599	766,948.00	3,901.00	178,225.00	285,000.00		(1,305,656.00)	3,896,103.00	3,896,103.00
Other Local Revenue	8600-8799	9,593.00	71,074.00	0.00	0.00	1,249,738.00	0.00	4,239,365.39	4,239,366.00
Interfund Transfers In	8910-8929					0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979					0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,863,836.00	6,778,800.00	2,590,575.00	3,434,700.00	20,668,149.00	(1,521,963.00)	83,914,771.90	83,914,772.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,039,522.00	3,029,382.00	3,042,118.00	3,042,118.00	1,019,468.00		35,025,729.42	35,025,730.00
Classified Salaries	2000-2999	1,132,557.00	1,160,544.00	1,122,847.00	1,122,847.00	517,278.00		13,579,362.91	13,579,363.00
Employee Benefits	3000-3999	1,297,516.00	1,331,454.00	1,215,022.00	1,215,022.00	967,262.00	0.00	15,783,375.00	15,783,375.00
Books and Supplies	4000-4999	256,749.00	323,147.00	563,828.00	400,000.00	2,508,622.00		6,328,985.00	6,328,985.00
Services	5000-5999	593,780.00	611,621.00	696,131.00	594,000.00	1,004,697.00		8,562,543.00	8,562,543.00
Capital Outlay	6000-6599	14,396.00	2,374.00	182,521.00	15,000.00	0.00	(180,995.00)	98,616.00	98,616.00
Other Outgo	7000-7499	(53,577.00)	17,474.00		1,200,000.00	0.00	(84,831.00)	1,361,466.00	1,361,466.00
Interfund Transfers Out	7600-7629					820,000.00		820,000.00	820,000.00
All Other Financing Uses	7630-7699					0.00		0.00	0.00
TOTAL DISBURSEMENTS		6,280,943.00	6,475,996.00	6,822,467.00	7,588,987.00	6,837,327.00	(265,826.00)	81,560,077.33	81,560,078.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199				(30,000.00)			(30,000.00)	
Accounts Receivable	9200-9299	669,074.00	139,302.00	(600.00)	275,000.00			13,403,156.00	
Due From Other Funds	9310			176,489.00				176,489.00	
Stores	9320	31,257.00	17,527.00	26,745.00	27,000.00			65,768.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		700,331.00	156,829.00	202,634.00	272,000.00	0.00	0.00	13,615,413.00	
Liabilities									
Accounts Payable	9500-9599	5,993.00	8,251.00	(1,105.00)	241,800.00			3,300,291.00	
Due To Other Funds	9610			3,830.00				3,830.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							87,464.00	
SUBTOTAL LIABILITIES		5,993.00	8,251.00	2,725.00	241,800.00	0.00	0.00	3,391,585.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		694,338.00	148,578.00	199,909.00	30,200.00	0.00	0.00	10,223,828.00	
E. NET INCREASE/DECREASE									
(B - C + D)		1,277,231.00	451,382.00	(4,031,983.00)	(4,124,087.00)	13,830,822.00	(1,256,137.00)	12,578,522.57	2,354,694.00
F. ENDING CASH (A + E)		7,788,958.04	8,240,340.04	4,208,357.04	84,270.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,658,955.04	

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:

Schools Insurance Group  
550 High Street, Suite 201, Auburn, CA 95603

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

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

Date of Meeting: Jun 24, 2014

For additional information on this certification, please contact:

Name: Ryan DiGulio

Title: Assist Superintendent, Business

Telephone: 530-749-6115

E-mail: rdigulio@mjusd.com

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	34,723,635.05	301	632,325.18	303	34,091,309.87	305	864,582.11		307	33,226,727.76	309
2000 - Classified Salaries	13,067,710.24	311	154,694.17	313	12,913,016.07	315	3,121,810.79		317	9,791,205.28	319
3000 - Employee Benefits (Excluding 3800)	15,520,842.96	321	1,251,004.26	323	14,269,838.70	325	1,443,237.80		327	12,826,600.90	329
4000 - Books, Supplies Equip Replace. (6500)	6,978,549.27	331	160,816.70	333	6,817,732.57	335	2,092,434.36		337	4,725,298.21	339
5000 - Services. . . & 7300 - Indirect Costs	7,915,997.96	341	89,294.82	343	7,826,703.14	345	725,722.65		347	7,100,980.49	349
TOTAL					75,918,600.35	365	TOTAL			67,670,812.64	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			599,936.69
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			605,188.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			38,176,671.17
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. . . . .			56.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	67,670,812.64
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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	35,025,730.00	301	464,628.00	303	34,561,102.00	305	745,291.00		307	33,815,811.00	309
2000 - Classified Salaries	13,579,363.00	311	147,399.00	313	13,431,964.00	315	3,115,986.00		317	10,315,978.00	319
3000 - Employee Benefits (Excluding 3800)	15,783,375.00	321	1,252,115.00	323	14,531,260.00	325	1,303,629.00		327	13,227,631.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,411,112.00	331	142,847.00	333	6,268,265.00	335	1,932,459.00		337	4,335,806.00	339
5000 - Services... & 7300 - Indirect Costs	7,759,972.00	341	89,594.00	343	7,670,378.00	345	1,011,602.00		347	6,658,776.00	349
<b>TOTAL</b>					<b>76,462,969.00</b>	<b>365</b>			<b>TOTAL</b>	<b>68,354,002.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	28,514,603.00	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	2,564,106.00	380
3. STRS. ....	3101 & 3102	2,663,664.00	382
4. PERS. ....	3201 & 3202	247,016.00	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	639,603.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	4,862,055.00	385
7. Unemployment Insurance. ....	3501 & 3502	19,583.00	390
8. Workers' Compensation Insurance. ....	3601 & 3602	391,794.00	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00	
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		39,902,424.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		609,879.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		560,682.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....			396
14. TOTAL SALARIES AND BENEFITS. ....		38,731,863.00	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. ....		56.66%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). ....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	55.00%
2. Percentage spent by this district (Part II, Line 15) ....	56.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	68,354,002.00
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	68,763,650.00	1,070,938.00	69,834,588.00			69,834,588.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	22,511,995.38	144,774.00	22,656,769.38			22,656,769.38	
Capital Leases Payable	5,603,828.50	(5,830.00)	5,597,998.50			5,597,998.50	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	311,528.00		311,528.00	100.00		311,628.00	
Net OPEB Obligation	3,572,400.19	266,774.00	3,839,174.19			3,839,174.19	
Compensated Absences Payable	275,301.78		275,301.78	100.00		275,401.78	
Governmental activities long-term liabilities	101,038,703.85	1,476,656.00	102,515,359.85	200.00	0.00	102,515,559.85	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,109,977.75
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 60,976,833.45

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.10%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,469,460.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,428,951.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,300.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	453,398.01
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,394,109.01
9. Carry-Forward Adjustment (Part IV, Line F)	348,867.25
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,742,976.26

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	47,876,406.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,991,057.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,759,427.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	381,079.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	100,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	893,892.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,080.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,544.60
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,392.86
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,436,759.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	4,429.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	86,529.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,823,976.24
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,545,438.60
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	81,951,012.45

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

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.58%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	7.01%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,394,109.01</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>347,134.86</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.58%) times Part III, Line B18); zero if negative	<u>348,867.25</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.58%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>348,867.25</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>348,867.25</u>

Approved indirect cost rate: 6.58%  
Highest rate used in any program: 6.58%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,375,076.92	156,915.51	4.65%
01	3180	17,488.18	1,150.72	6.58%
01	3181	458,624.13	30,177.47	6.58%
01	3327	144,344.19	6,389.00	4.43%
01	3550	95,834.00	3,474.00	3.63%
01	4035	617,440.65	35,924.00	5.82%
01	4050	23,002.23	1,184.00	5.15%
01	4203	130,976.90	2,300.31	1.76%
01	4510	320,869.86	21,113.00	6.58%
01	5630	44,461.44	2,925.56	6.58%
01	6010	1,403,996.90	69,891.10	4.98%
01	7090	398,987.25	11,893.00	2.98%
01	7091	269,716.00	8,091.00	3.00%
01	7210	83,565.00	5,498.00	6.58%
01	7405	1,735,844.00	114,218.00	6.58%
01	9010	592,438.97	7,153.00	1.21%
12	5025	164,925.00	9,496.00	5.76%
12	6105	1,560,524.00	79,737.00	5.11%
12	9010	59,252.24	564.00	0.95%
13	5310	5,452,744.60	283,804.00	5.20%
13	5370	92,694.00	5,000.00	5.39%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,939,888.76		442,530.75	2,382,419.51
2. State Lottery Revenue	8560	1,206,792.00		291,966.00	1,498,758.00
3. Other Local Revenue	8600-8799	0.00		20,000.00	20,000.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,146,680.76	0.00	754,496.75	3,901,177.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	550,241.11			550,241.11
2. Classified Salaries	2000-2999	165,231.99			165,231.99
3. Employee Benefits	3000-3999	129,031.86			129,031.86
4. Books and Supplies	4000-4999	553,524.13		312,476.62	866,000.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(155,544.09)			(155,544.09)
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	9,000.00			9,000.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,251,485.00	0.00	312,476.62	1,563,961.62
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,895,195.76	0.00	442,020.13	2,337,215.89
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	67,483,749.00	2.67%	69,284,749.00	2.26%	70,849,749.00
2. Federal Revenues	8100-8299	22,285.00	0.00%	22,285.00	0.00%	22,285.00
3. Other State Revenues	8300-8599	1,497,936.00	0.00%	1,497,936.00	0.00%	1,497,936.00
4. Other Local Revenues	8600-8799	1,148,189.00	0.00%	1,148,189.00	0.00%	1,148,189.00
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	(6,428,501.00)	3.55%	(6,656,427.00)	3.42%	(6,884,354.00)
6. Total (Sum lines A1 thru A5c)		63,723,658.00	2.47%	65,296,732.00	2.05%	66,633,805.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,755,289.00		30,350,395.00
b. Step & Column Adjustment				595,106.00		695,106.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,755,289.00	2.00%	30,350,395.00	2.29%	31,045,501.00
2. Classified Salaries						
a. Base Salaries				9,732,746.00		10,027,401.00
b. Step & Column Adjustment				294,655.00		194,655.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,732,746.00	3.03%	10,027,401.00	1.94%	10,222,056.00
3. Employee Benefits	3000-3999	12,850,144.00	7.75%	13,846,220.00	5.01%	14,540,297.00
4. Books and Supplies	4000-4999	4,193,582.00	14.21%	4,789,470.00	4.34%	4,997,276.00
5. Services and Other Operating Expenditures	5000-5999	5,600,823.00	0.00%	5,600,823.00	0.00%	5,600,823.00
6. Capital Outlay	6000-6999	98,616.00	0.00%	98,616.00	0.00%	98,616.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	232,317.00	0.00%	232,317.00	0.00%	232,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,116,139.00)	0.00%	(1,116,139.00)	0.00%	(1,116,139.00)
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)		61,347,378.00	4.05%	63,829,103.00	2.81%	65,620,747.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,376,280.00		1,467,629.00		1,013,058.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,186,969.83		11,563,249.83		13,030,878.83
2. Ending Fund Balance (Sum lines C and D1)		11,563,249.83		13,030,878.83		14,043,936.83
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	455,000.00		455,000.00		455,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,335,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,446,802.00		2,519,086.00		2,581,139.00
2. Unassigned/Unappropriated	9790	3,326,447.83		10,056,792.83		11,007,797.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,563,249.83		13,030,878.83		14,043,936.83

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,446,802.00		2,519,086.00		2,581,139.00
c. Unassigned/Unappropriated	9790	3,326,447.83		10,056,792.83		11,007,797.83
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>5,773,249.83</b>		<b>12,575,878.83</b>		<b>13,588,936.83</b>
<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.						



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	2,147,690.00	0.00%	2,147,690.00	0.00%	2,147,690.00
2. Federal Revenues	8100-8299	6,125,579.00	0.00%	6,125,579.00	0.00%	6,125,579.00
3. Other State Revenues	8300-8599	2,398,167.00	0.00%	2,398,167.00	0.00%	2,398,167.00
4. Other Local Revenues	8600-8799	3,091,177.00	0.00%	3,091,177.00	0.00%	3,091,177.00
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	6,428,501.00	3.55%	6,656,427.00	3.42%	6,884,354.00
6. Total (Sum lines A1 thru A5c)		20,191,114.00	1.13%	20,419,040.00	1.12%	20,646,967.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,270,441.00		5,540,904.00
b. Step & Column Adjustment				270,463.00		270,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,270,441.00	5.13%	5,540,904.00	4.88%	5,811,367.00
2. Classified Salaries						
a. Base Salaries				3,846,617.00		3,846,617.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,846,617.00	0.00%	3,846,617.00	0.00%	3,846,617.00
3. Employee Benefits	3000-3999	2,933,231.00	0.00%	2,933,231.00	0.00%	2,933,231.00
4. Books and Supplies	4000-4999	2,135,403.00	-16.05%	1,792,681.00	0.35%	1,798,998.00
5. Services and Other Operating Expenditures	5000-5999	2,961,720.00	0.00%	2,961,720.00	0.00%	2,961,720.00
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	1,931,720.00	0.00%	1,931,720.00	0.00%	1,931,720.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	313,568.00	0.00%	313,568.00	0.00%	313,568.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	820,000.00	0.00%	820,000.00	0.00%	820,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,212,700.00	-0.36%	20,140,441.00	1.37%	20,417,221.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(21,586.00)		278,599.00		229,746.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		882,652.97		861,066.97		1,139,665.97
2. Ending Fund Balance (Sum lines C and D1)		861,066.97		1,139,665.97		1,369,411.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	861,066.97		1,139,665.97		1,369,411.97
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)		861,066.97		1,139,665.97		1,369,411.97

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.						

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	69,631,439.00	2.59%	71,432,439.00	2.19%	72,997,439.00
2. Federal Revenues	8100-8299	6,147,864.00	0.00%	6,147,864.00	0.00%	6,147,864.00
3. Other State Revenues	8300-8599	3,896,103.00	0.00%	3,896,103.00	0.00%	3,896,103.00
4. Other Local Revenues	8600-8799	4,239,366.00	0.00%	4,239,366.00	0.00%	4,239,366.00
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 A5e)		83,914,772.00	2.15%	85,715,772.00	1.83%	87,280,772.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,025,730.00		35,891,299.00
b. Step & Column Adjustment				865,569.00		965,569.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,025,730.00	2.47%	35,891,299.00	2.69%	36,856,868.00
2. Classified Salaries						
a. Base Salaries				13,579,363.00		13,874,018.00
b. Step & Column Adjustment				294,655.00		194,655.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,579,363.00	2.17%	13,874,018.00	1.40%	14,068,673.00
3. Employee Benefits	3000-3999	15,783,375.00	6.31%	16,779,451.00	4.14%	17,473,528.00
4. Books and Supplies	4000-4999	6,328,983.00	4.00%	6,582,151.00	3.25%	6,796,274.00
5. Services and Other Operating Expenditures	5000-5999	8,562,543.00	0.00%	8,562,543.00	0.00%	8,562,543.00
6. Capital Outlay	6000-6999	98,616.00	0.00%	98,616.00	0.00%	98,616.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,164,037.00	0.00%	2,164,037.00	0.00%	2,164,037.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(802,571.00)	0.00%	(802,571.00)	0.00%	(802,571.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	820,000.00	0.00%	820,000.00	0.00%	820,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,560,078.00	2.95%	83,969,544.00	2.46%	86,037,968.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,354,694.00		1,746,228.00		1,242,804.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,069,622.80		12,424,316.80		14,170,544.80
2. Ending Fund Balance (Sum lines C and D1)		12,424,316.80		14,170,544.80		15,413,348.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	455,000.00		455,000.00		455,000.00
b. Restricted	9740	861,066.97		1,139,665.97		1,369,411.97
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	5,335,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,446,802.00		2,519,086.00		2,581,139.00
2. Unassigned/Unappropriated	9790	3,326,447.83		10,056,792.83		11,007,797.83
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,424,316.80		14,170,544.80		15,413,348.80

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	2,446,802.00		2,519,086.00		2,581,139.00
c. Unassigned/Unappropriated	9790	3,326,447.83		10,056,792.83		11,007,797.83
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)		5,773,249.83		12,575,878.83		13,588,936.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.08%		14.98%		15.79%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		9,130.07		9,130.07		9,130.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,560,078.00		83,969,544.00		86,037,968.00
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)		81,560,078.00		83,969,544.00		86,037,968.00
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)		2,446,802.34		2,519,086.32		2,581,139.04
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)		2,446,802.34		2,519,086.32		2,581,139.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	83,485,443.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,538,504.19
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	693,302.25
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	213,004.03
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	951,719.80
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,858,026.08
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		77,048.60
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				74,165,961.99
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				74,165,961.99

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		9,130.07
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		9,130.07
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,123.26
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	67,554,336.29	7,444.78
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	67,554,336.29	7,444.78
B. Required effort (Line A.2 times 90%)	60,798,902.66	6,700.30
C. Current year expenditures (Line I.G and Line II.D)	74,165,961.99	8,123.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: Yuba County (BC)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%



Description	2013-14 Actual	2014-15 Budget	% Diff.
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Yuba County Office of Education (BC00)			0.00%
Wheatland Elementary (BC01)			0.00%
Wheatland Union High (BC02)			0.00%
Marysville Joint Unified (BC03)			0.00%
Camptonville Elementary (BC04)			0.00%
Plumas Lake Elementary (BC05)			0.00%
California Montessori Project-Shingle Springs Campus (BCA1)			0.00%
California Montessori Project - Elk Grove Campus (BCA2)			0.00%
California Montessori Project - Capitol Campus (BCA3)			0.00%
California Montessori Project-San Juan Campus (BCA4)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	0.00	0.00	0.00%
<b>Preparer</b> <b>Name:</b> _____ <b>Title:</b> _____ <b>Phone:</b> _____			

Current LEA: 58-72736-0000000 Marysville Joint Unified		
Selected SELPA: BC		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BC	Yuba County	

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(42,576.86)	0.00	(799,606.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	9,015.41	0.00	421,005.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,776.00	0.00	89,797.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,785.45	0.00	288,804.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,237,155.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,237,155.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	42,578.86	(42,578.86)	799,606.00	(799,606.00)	3,237,155.00	3,237,155.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(55,629.00)	0.00	(802,571.00)				
Other Sources/Uses Detail					0.00	820,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	7,649.00	0.00	421,005.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	29,680.00	0.00	86,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	12,500.00	0.00	295,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					820,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 6750	Transfers Out 6750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	55,629.00	(55,629.00)	802,671.00	(802,671.00)	820,000.00	820,000.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	8,937.00	8,943.06	N/A	Met
Second Prior Year (2012-13)	8,900.00	8,889.31	0.1%	Met
First Prior Year (2013-14)*	8,884.00	9,130.07	N/A	Met
Budget Year (2014-15)	9,130.07			

### 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)		9,785	9,782	0.0%	Met
Second Prior Year (2012-13)		9,700	9,672	0.3%	Met
First Prior Year (2013-14)		9,119	9,493	N/A	Met
Budget Year (2014-15)		9,493			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA		Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual	
	(Form A, Lines A4,C1, and C2e)	(Criterion 2, Item 2A)	
Third Prior Year (2011-12)	8,809	9,782	90.1%
Second Prior Year (2012-13)	8,757	9,672	90.5%
First Prior Year (2013-14)	9,130	9,493	96.2%
Historical Average Ratio:			92.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.8%

#### 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)	9,130	9,493	96.2%	Not Met
1st Subsequent Year (2015-16)	9,130	9,493	96.2%	Not Met
2nd Subsequent Year (2016-17)	9,130	9,493	96.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Increase in enrollment to ADA ratio is greater than historical standard. Used same ratio as 2013/14.

**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)		88,940,388.00	90,796,911.00	92,854,689.00
	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)	9,130.07	9,130.07	9,130.07
b.	Prior Year ADA (Funded)	9,130.07	9,130.07	9,130.07
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding	61,331,000.00	69,463,000.00	71,265,000.00
b1.	COLA percentage (if district is at target)	Not Applicable		
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c.	Gap Funding (if district is not at target)	28.05	7.80	8.60
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	28.05	7.80	8.60
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

#### 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)	12,852,202.00	12,852,202.00	12,852,202.00	12,852,202.00
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)	62,393,665.00	70,693,979.00	71,432,439.00	72,997,439.00
District's Projected Change in LCFF Revenue:		13.30%	1.04%	2.19%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

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

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

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

Explanation:  
(required if NOT met)

Used conservative SSC projection percentages. Also, large supplemental/concentration funding (83%), so expected change in funding is larger than statewide averages. LCFF revenue may come in higher or lower than projected.

**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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2011-12)	44,806,409.19	50,303,797.10	89.1%
Second Prior Year (2012-13)	42,945,394.08	47,114,129.45	91.2%
First Prior Year (2013-14)	49,024,204.09	56,404,595.07	86.9%
Historical Average Ratio:			89.1%
	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

**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)	52,338,179.00	61,347,378.00	85.3%	Not Met
1st Subsequent Year (2015-16)	54,224,016.00	63,829,103.00	85.0%	Not Met
2nd Subsequent Year (2016-17)	55,807,854.00	65,620,747.00	85.0%	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)

Expenditures are less than 1% below the historical average ratio. Negotiated salary increases are not included but could occur which would place the expenditures within the standard.

**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):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

**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)	7,293,930.19		
Budget Year (2014-15)	6,147,864.00	-15.71%	Yes
1st Subsequent Year (2015-16)	6,147,864.00	0.00%	No
2nd Subsequent Year (2016-17)	6,147,864.00	0.00%	No

Explanation:  
(required if Yes)

SIG grant ended in 13/14.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2013-14)	6,271,145.91		
Budget Year (2014-15)	3,896,103.00	-37.87%	Yes
1st Subsequent Year (2015-16)	3,896,103.00	0.00%	No
2nd Subsequent Year (2016-17)	3,896,103.00	0.00%	No

Explanation:  
(required if Yes)

Common Core grant funds ended 13/14.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2013-14)	4,919,827.42		
Budget Year (2014-15)	4,239,366.00	-13.83%	Yes
1st Subsequent Year (2015-16)	4,239,366.00	0.00%	No
2nd Subsequent Year (2016-17)	4,239,366.00	0.00%	No

Explanation:  
(required if Yes)

Local donation amounts are not budgeted until received.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2013-14)	6,880,785.12		
Budget Year (2014-15)	6,328,985.00	-8.02%	Yes
1st Subsequent Year (2015-16)	6,582,151.00	4.00%	No
2nd Subsequent Year (2016-17)	6,796,274.00	3.25%	No

Explanation:  
(required if Yes)

Common core grant funds were expensed to object 4000-4999 in 13/14.

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

First Prior Year (2013-14)	8,715,603.96		
Budget Year (2014-15)	8,562,543.00	-1.76%	No
1st Subsequent Year (2015-16)	8,562,543.00	0.00%	No
2nd Subsequent Year (2016-17)	8,562,543.00	0.00%	No

**Explanation:**  
(required if Yes)

**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)	18,484,903.52		
Budget Year (2014-15)	14,283,333.00	-22.73%	Not Met
1st Subsequent Year (2015-16)	14,283,333.00	0.00%	Met
2nd Subsequent Year (2016-17)	14,283,333.00	0.00%	Met

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

First Prior Year (2013-14)	15,596,389.08		
Budget Year (2014-15)	14,891,528.00	-4.52%	Met
1st Subsequent Year (2015-16)	15,144,694.00	1.70%	Met
2nd Subsequent Year (2016-17)	15,358,817.00	1.41%	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)

SIG grant ended in 13/14.

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

Common Core grant funds ended 13/14.

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

Local donation amounts are not budgeted until received.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

## 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)	81,560,078.00			
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	81,560,078.00	815,600.78	2,681,295.00	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)

**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)	2,410,683.00	2,284,559.00	2,423,313.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,900,076.18	5,375,631.19	2,223,910.80
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,310,759.18	7,660,190.19	4,647,223.80
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,356,068.16	76,163,557.70	80,777,109.61
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)	80,356,068.16	76,163,557.70	80,777,109.61
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.3%	10.1%	5.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.4%</b>	<b>3.4%</b>	<b>1.9%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(151,112.86)	50,303,797.10	0.3%	Met
Second Prior Year (2012-13)	(286,421.54)	47,114,129.45	0.6%	Met
First Prior Year (2013-14)	122,595.22	56,404,595.07	N/A	Met
Budget Year (2014-15) (Information only)	2,376,280.00	61,347,378.00		

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

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

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

Explanation:  
(required if NOT met)



## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	9,124,042.93	9,501,909.01	N/A	Met
Second Prior Year (2012-13)	8,991,581.74	9,350,796.15	N/A	Met
First Prior Year (2013-14)	8,313,067.76	9,064,374.61	N/A	Met
Budget Year (2014-15) (Information only)	9,186,969.83			

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

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

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

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

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

# 10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,130	9,130	9,130
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:

No

- a. Enter the name(s) of the SELPA(s):

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	81,560,078.00	83,969,544.00	86,037,968.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	81,560,078.00	83,969,544.00	86,037,968.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,446,802.34	2,519,086.32	2,581,139.04
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)	2,446,802.34	2,519,086.32	2,581,139.04

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,446,802.00	2,519,086.00	2,581,139.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,326,447.83	10,056,792.83	11,007,797.83
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	5,773,249.83	12,575,878.83	13,588,936.83
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.08%	14.98%	15.79%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,446,802.34</b>	<b>2,519,086.32</b>	<b>2,581,139.04</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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)	(5,457,502.66)			
Budget Year (2014-15)	(6,428,501.00)	970,998.34	17.8%	Not Met
1st Subsequent Year (2015-16)	(6,428,501.00)	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	(6,428,501.00)	0.00	0.0%	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)	820,000.00	820,000.00	New	Not Met
1st Subsequent Year (2015-16)	820,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	820,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

- 1a. 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)

Increased contribution to RRM to 2.5%, or by \$820,000

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

Explanation:  
(required if NOT met)

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

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

LCAP requires funding for maintenance of facilities. Effective 14/15, \$820,000 transferred out of general fund to deferred maintenance fund.

- 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.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- 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	6	01,25	01,25	1,004,028
Certificates of Participation		25	25	22,656,670
General Obligation Bonds		51, taxes	51, 763x	69,299,588
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	General Fund	275,302

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

QZABs		n/a	n/a	4,451,939
<b>TOTAL:</b>				<b>97,687,527</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	193,691	193,691	193,691	193,691
Certificates of Participation	136,069	136,069	136,069	136,069
General Obligation Bonds	1,880,000	1,965,000	2,052,000	2,126,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZABs	404,722	404,722	0	0
<b>Total Annual Payments:</b>	<b>2,614,482</b>	<b>2,699,482</b>	<b>2,381,760</b>	<b>2,455,760</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

**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)

--

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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:

Refer to collective bargaining agreements.

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

Pay-as-you-go

- 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)

13,597,093.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

17,154,848.00

- 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

May 2014

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

1,782,700.00

1,782,700.00

1,782,700.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,133,470.00

1,133,470.00

1,133,470.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,133,470.00

1,133,470.00

1,133,470.00

- d. Number of retirees receiving OPEB benefits

86

91

91

**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	436.0	440.5	440.5	442.5

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

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

Yes

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

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

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

#### 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

--

7. Amount included for any tentative salary schedule increases

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

**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)

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

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

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

If Yes, explain the nature of the new costs:


--

**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)

**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)

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

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


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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	347.8	356.3	356.3	356.3

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

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

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

Yes

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.

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

7. Amount included for any tentative salary schedule increases

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	63.7	66.2	66.2	66.2

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Jun 24, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes



## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

Yes

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

Comments:  
(optional)

A7 - district is fiscally independent. A9 - new CBO started June 2, 2014

## End of School District Budget Criteria and Standards Review