

# Chico Unified School District

## BUDGET NARRATIVE

2014-15 Original Budget



### **2014-15 FINANCIAL ENVIRONMENT**

The national economy is slowly recovering. The Gross Domestic Product (GDP) dropped 1% in the first quarter of 2014. However, consumer confidence is increasing with the index at 82.3 in March, 81.7 in April, and 83.0 in May. The national unemployment rate in May 2014 was 6.3%, which is 1.2% lower than the 7.5% recorded in May 2013. The stock market has been on a roll with the Dow Jones Industrial average approaching 17,000 in early June 2014.

The California Economy is showing signs of a positive recovery. At the end of 2013, California had recovered two-thirds of the jobs it had lost since the downturn in 2008. As of April 2014, the state unemployment rate had dropped to 7.8%. State revenues are expected to increase in the coming year, which has allowed for an additional \$4.8 billion dollars to be allocated to education.

The local economy is slowly recovering as well. Chico's unemployment rate in April 2014 was 8.6%, which is 1.2% lower than the 9.8% rate in April 2013.

### **CHICO UNIFIED SCHOOL DISTRICT'S BUDGET**

The 2014-15 Original Budget is based on the Local Control Funding Formula (LCFF). This formula changes the methodology for calculating estimated revenues by assigning base grants to four different grade spans and adding supplemental grants and concentration grants for the percentage of students identified as English Learner, Socio-economically Disadvantaged, or Foster Youth. The new formula makes comparisons to prior year more challenging, in that some programs that were previously identified as "restricted" are now "unrestricted". Additionally, it should be noted that the new formula will make it difficult to compare revenues to other school districts locally or statewide because funding will be attributable to the particular demographics of the students within the school district. As a result, districts with higher percentages of targeted students (ie, English Learners, Socio-economically Disadvantaged, or Foster Youth) may see dramatically more revenue than districts with smaller percentages of targeted students.

| <b>District Name</b>     | <b>Unduplicated Student Percentage</b> | <b>Eligible for Concentration Funding</b> |
|--------------------------|--|---|
| Durham Unified           | 38%                                    | NO  |
| Manzanita Elementary     | 42%                                    | NO  |
| Chico Unified            | 50%                                    | NO  |
| Paradise Unified         | 66%                                    | YES                                       |
| Gridley Unified          | 71%                                    | YES                                       |
| Oroville High            | 73%                                    | YES                                       |
| Biggs Unified            | 74%                                    | YES                                       |
| Oroville Elementary      | 80%                                    | YES                                       |
| Palermo Elementary       | 82%                                    | YES                                       |
| 4 small school districts | 82-92%                                 | YES                                       |
| Thermalito Elementary    | 90%                                    | YES                                       |

The Original Budget was prepared using the Fiscal Crisis & Management Assistance Team (FCMAT) calculator to estimate revenue for years 2014-15, 2015-16, and 2016-17. Other federal, state, and local revenues were tied to award letters or prior year receipts.

Salary and benefit expenditures were based upon a position control download from Human Resources on May 29, 2014. Additional positions were added to the budget to reflect the additional services identified in the Local Control Accountability Plan (LCAP), which will be paid with targeted dollars.

**MULTI-YEAR PROJECTIONS (MYP)**

The Original Budget has been updated with the most current information available. The MYP was created using the Governor's 2014-15 budget proposal as well as the recommendations provided on the School Services of California's (SSC) dartboard. State revenues are dependent on variable revenues sources, such as personal income tax and capital gains tax. LCFF year-over-year increases are dependent on growth of the annual state budget and allocated to school districts via the annual budget process. As some state revenues are more volatile, school districts are challenged with providing on-going services to bridge the achievement gap (as identified in the LCAP) with no guarantee that funding will continue to increase year-over-year through full implementation of the LCFF.

The MYP uses assumptions to determine the financial impact for the two future years. The current MYP continues to show a decline in enrollment for 2015-16 and 2016-17. With the implementation of the LCAP and LCFF, CUSD will need to spend a proportional amount of new money on targeted students. These dollars have been added to the budget in the two subsequent years. Lastly, the 3% requirement for Routine Restricted Maintenance will be

reinstated in 2015-16. The MYP assumes the balance of the remaining requirement will be added in 2015-16.

### **FINAL THOUGHTS**

CUSD meets reserve requirements in all three years of the MYP however we are not a healthy district financially at this time. We project deficit spending in all three years of the MYP after recording deficits of approximately \$3 million dollars in unrestricted programs every year since 2011-12. The one-time dollars received in 2008-09 through 2010-11 from the American Recovery & Reinvestment Act (ARRA), the Federal Ed-jobs dollars, and the State Fiscal Stabilization Funds (SFSF) created reserves that allowed us to spend more than we received for a number of years. If this trend continues, the district will experience fiscal oversight intervention. The challenge for CUSD will be to reduce expenditures to align to on-going revenues. The task will be even more difficult as the new LCFF and LCAP expect improved or increased services which to students identified as low-income, English learner, or foster youth.

CUSD continues to provide quality education services and programs to students. As we work towards a financially healthy school district, we are confident our student will continue to learn and succeed at Chico Unified School District.



Kevin J. Bultema  
Assistant Superintendent, Business Services

# Chico Unified School District

## BUDGET ASSUMPTIONS

2014-15 Original Budget



### **KEY ASSUMPTIONS:**

- Local Control Funding Formula (LCFF) revenue is based on the Governor's 2014-15 May Revision proposal. LCFF is funded on 2013-14 ADA since we are declining in enrollment
  - Funded ADA Projection for 2014-15 is 11,341.95
    - K-3 grade span → 3,408.09
    - 4-6 grade span → 2,435.33
    - 7-8 grade span → 1,796.18
    - 9-12 grade span → 3,702.35
- Unduplicated student percentage is 50.78%
- Federal programs based on prior year funding levels
- Mandate Block Grant funding at \$28 per K-8 ADA and \$56 per 9-12 ADA
- Special Education revenues were based on schedules provided by BCOE
- Staffing was based on position control pulled from Human Resources on May 29, 2014, including vacancies
- Scheduled step increases for all employees
- Certificated staffing reserve – 2.0 FTE
- STRS employer cost at 9.5% (as compared to 8.25% in 2013-14)
- PERS employer cost at 11.771% (as compared to 11.442% in 2013-14)
- Worker's Comp cost at 2.745% (as compared to 2.356% in 2013-14)
- Employer health and welfare contributions are \$950/month for medical, \$125/month for dental, and \$15/month for vision for all participating employees

**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: DO 1163 E. 7th Street, Chico, CA 95928  
Date: June 09, 2014

Place: DO 1163 E. 7th Street, Chico, CA 9  
Date: June 11, 2014  
Time: 6:00 p.m.

Adoption Date: June 18, 2014

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

Contact person for additional information on the budget reports:

Name: Kevin Bultema

Telephone: 530-891-3000 x112

Title: Asst. Superintendent, Business Services

E-mail: kbultema@chicousd.org

### Criteria and Standards Review Summary

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

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

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

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

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b>           | <b>Yes</b> |
|---|--|---|---------------------|------------|
| S6  | Long-term Commitments                        | Does the district have long-term (multiyear) commitments or debt agreements?  |                     | X          |
|   |  | <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:   |                     | X          |
|   |  | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>   |                     | X          |
|   |  |   |                     | 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          |
|   |  |   | <b>Jun 18, 2014</b> |            |
| S10   | LCAP Expenditures                            | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?           |                     | X          |

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

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

For additional information on this certification, please contact:

Name: Kevin Bultema

Title: Asst Supt, Business Services

Telephone: 530-891-3000 x112

E-mail: kbultema@chicousd.org

| Description   | Resource Codes | Object Codes           | 2013-14 Estimated Actuals |                 |                           | 2014-15 Budget   |                 |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 73,973,778.00             | 504,438.00      | 74,478,216.00             | 80,459,742.00    | 504,438.00      | 80,964,180.00             | 8.7%                |
| 2) Federal Revenue  |                | 8100-8299              | 46,627.00                 | 8,459,420.00    | 8,506,047.00              | 42,300.00        | 7,025,683.00    | 7,067,983.00              | -16.9%              |
| 3) Other State Revenue  |                | 8300-8599              | 1,954,946.00              | 8,379,894.00    | 10,334,840.00             | 1,906,024.00     | 5,869,127.00    | 7,775,151.00              | -24.8%              |
| 4) Other Local Revenue  |                | 8600-8799              | 1,427,836.00              | 5,379,277.00    | 6,807,113.00              | 1,134,938.00     | 4,807,128.00    | 5,942,066.00              | -12.7%              |
| 5) TOTAL, REVENUES  |                |                        | 77,403,187.00             | 22,723,029.00   | 100,126,216.00            | 83,543,004.00    | 18,206,376.00   | 101,749,380.00            | 1.6%                |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 38,651,326.00             | 10,292,111.00   | 48,943,437.00             | 38,371,515.00    | 8,952,475.00    | 47,323,990.00             | -3.3%               |
| 2) Classified Salaries  |                | 2000-2999              | 9,840,536.00              | 7,487,691.00    | 17,328,227.00             | 10,264,206.00    | 7,318,235.00    | 17,582,441.00             | 1.5%                |
| 3) Employee Benefits  |                | 3000-3999              | 18,466,256.00             | 7,391,184.00    | 25,857,440.00             | 19,433,046.00    | 7,032,922.00    | 26,465,968.00             | 2.4%                |
| 4) Books and Supplies   |                | 4000-4999              | 1,972,100.00              | 3,194,518.00    | 5,166,618.00              | 2,601,403.00     | 4,445,088.00    | 7,046,491.00              | 36.4%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 4,884,182.00              | 2,359,847.00    | 7,244,029.00              | 5,452,958.00     | 3,497,629.00    | 8,950,587.00              | 23.6%               |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                      | 406,494.00      | 406,494.00                | 50,000.00        | 606,294.00      | 656,294.00                | 61.5%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 292,291.00                | 864,285.00      | 1,156,576.00              | 292,291.00       | 860,700.00      | 1,152,991.00              | -0.3%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (1,890,129.00)            | 1,512,626.00    | (377,503.00)              | (2,077,269.00)   | 1,621,774.00    | (455,495.00)              | 20.7%               |
| 9) TOTAL, EXPENDITURES  |                |                        | 72,216,562.00             | 33,508,756.00   | 105,725,318.00            | 74,388,150.00    | 34,335,117.00   | 108,723,267.00            | 2.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 5,186,625.00              | (10,785,727.00) | (5,599,102.00)            | 9,154,854.00     | (16,128,741.00) | (6,973,887.00)            | 24.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In   |                | 8900-8929              | 1,932,933.00              | 0.00            | 1,932,933.00              | 2,600,430.00     | 0.00            | 2,600,430.00              | 34.5%               |
| b) Transfers Out  |                | 7600-7629              | 0.00                      | 0.00            | 0.00                      | 100,000.00       | 0.00            | 100,000.00                | 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              | (11,500,260.00)           | 11,500,260.00   | 0.00                      | (13,659,102.00)  | 13,659,102.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (9,567,327.00)            | 11,500,260.00   | 1,932,933.00              | (11,158,672.00)  | 13,659,102.00   | 2,500,430.00              | 29.4%               |

| 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> |                |              | (4,380,702.00)            | 714,533.00     | (3,666,169.00)            | (2,003,818.00)   | (2,469,639.00) | (4,473,457.00)            | 22.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 12,759,760.00             | 4,027,914.00   | 16,787,674.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -16.4%              |
| b) Audit Adjustments                                       |                | 9793         | 918,706.00                | 0.00           | 918,706.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 13,678,466.00             | 4,027,914.00   | 17,706,380.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -20.7%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 13,678,466.00             | 4,027,914.00   | 17,706,380.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -20.7%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 9,297,764.00              | 4,742,447.00   | 14,040,211.00             | 7,293,946.00     | 2,272,808.00   | 9,566,754.00              | -31.9%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 25,000.00                 | 0.00           | 25,000.00                 | 25,000.00        | 0.00           | 25,000.00                 | 0.0%                |
| Stores   |                | 9712         | 166,581.79                | 0.00           | 166,581.79                | 250,000.00       | 0.00           | 250,000.00                | 50.1%               |
| Prepaid Expenditures                                       |                | 9713         | 141.06                    | 64,285.00      | 64,426.06                 | 9,600.00         | 0.00           | 9,600.00                  | -85.1%              |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 4,710,946.00   | 4,710,946.00              | 0.00             | 2,272,808.00   | 2,272,808.00              | -51.8%              |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760         | 2,114,506.00              | 0.00           | 2,114,506.00              | 2,176,465.00     | 0.00           | 2,176,465.00              | 2.9%                |
| Additional 2% Board Reserve                                | 0000           | 9760         |                           |                |                           | 2,176,465.00     |                | 2,176,465.00              |                     |
| Additional 2% Board Reserve                                | 0000           | 9760         | 2,114,506.00              |                | 2,114,506.00              |                  |                |                           |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 698,690.00                | 0.00           | 698,690.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Site Discretionary Carryover                               | 0000           | 9780         | 416,500.00                |                | 416,500.00                |                  |                |                           |                     |
| One-time Program Carryover                                 | 0000           | 9780         | 282,190.00                |                | 282,190.00                |                  |                |                           |                     |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 3,171,759.00              | 0.00           | 3,171,759.00              | 3,264,698.00     | 0.00           | 3,264,698.00              | 2.9%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 3,121,086.15              | (32,784.00)    | 3,088,302.15              | 1,568,183.00     | 0.00           | 1,568,183.00              | -49.2%              |

| Description   | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                |                           | 2014-15 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>G. ASSETS</b>                                      |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                                 |                | 9110         | 18,704,539.50             | (6,553,400.81) | 12,151,138.69             |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (82,400.91)               | 0.00           | (82,400.91)               |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 153,636.43                | 129,155.34     | 282,791.77                |                  |                |                           |                     |
| c) in Revolving Fund                                  |                | 9130         | 25,000.00                 | 0.00           | 25,000.00                 |                  |                |                           |                     |
| d) with Fiscal Agent                                  |                | 9135         | 1,000.00                  | 0.00           | 1,000.00                  |                  |                |                           |                     |
| e) collections awaiting deposit                       |                | 9140         | 39.58                     | (262,240.88)   | (262,201.30)              |                  |                |                           |                     |
| 2) Investments  |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                |                | 9200         | 1,902.44                  | 70,179.45      | 72,081.89                 |                  |                |                           |                     |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds                               |                | 9310         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 166,581.79                | 0.00           | 166,581.79                |                  |                |                           |                     |
| 7) Prepaid Expenditures                               |                | 9330         | 141.06                    | 64,285.00      | 64,426.06                 |                  |                |                           |                     |
| 8) Other Current Assets                               |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                      |                |              | 18,970,439.89             | (6,552,021.90) | 12,418,417.99             |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                   |                | 9500         | 92,752.72                 | 29,785.60      | 122,538.32                |                  |                |                           |                     |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Current Loans                                      |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                      | 25,794.88      | 25,794.88                 |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |                |              | 92,752.72                 | 55,580.48      | 148,333.20                |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 18,877,687.17             | (6,607,602.38) | 12,270,084.79             |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                   |                           | 2014-15 Budget       |                   |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------|----------------------|-------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)    | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)    | Total Fund col. D + E (F) |                     |
| <b>LCFF SOURCES</b>  |                |              |                           |                   |                           |                      |                   |                           |                     |
| Principal Apportionment                                      |                |              |                           |                   |                           |                      |                   |                           |                     |
| State Aid - Current Year                                     |                | 8011         | 41,910,852.00             | 0.00              | 41,910,852.00             | 48,571,449.00        | 0.00              | 48,571,449.00             | 15.9%               |
| Education Protection Account State Aid - Current Year        |                | 8012         | 11,124,834.00             | 0.00              | 11,124,834.00             | 10,987,265.00        | 0.00              | 10,987,265.00             | -1.2%               |
| State Aid - Prior Years                                      |                | 8019         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Tax Relief Subventions                                       |                |              |                           |                   |                           |                      |                   |                           |                     |
| Homeowners' Exemptions                                       |                | 8021         | 750,000.00                | 0.00              | 750,000.00                | 750,000.00           | 0.00              | 750,000.00                | 0.0%                |
| Timber Yield Tax   |                | 8022         | 5,791.00                  | 0.00              | 5,791.00                  | 5,791.00             | 0.00              | 5,791.00                  | 0.0%                |
| Other Subventions/In-Lieu Taxes                              |                | 8029         | 17,218.00                 | 0.00              | 17,218.00                 | 17,218.00            | 0.00              | 17,218.00                 | 0.0%                |
| County & District Taxes                                      |                |              |                           |                   |                           |                      |                   |                           |                     |
| Secured Roll Taxes   |                | 8041         | 29,995,374.00             | 0.00              | 29,995,374.00             | 29,995,374.00        | 0.00              | 29,995,374.00             | 0.0%                |
| Unsecured Roll Taxes   |                | 8042         | 2,400,000.00              | 0.00              | 2,400,000.00              | 2,400,000.00         | 0.00              | 2,400,000.00              | 0.0%                |
| Prior Years' Taxes   |                | 8043         | 72,879.00                 | 0.00              | 72,879.00                 | 72,879.00            | 0.00              | 72,879.00                 | 0.0%                |
| Supplemental Taxes   |                | 8044         | 82,825.00                 | 0.00              | 82,825.00                 | 82,825.00            | 0.00              | 82,825.00                 | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)                   |                | 8045         | (10,086,698.00)           | 0.00              | (10,086,698.00)           | (10,086,698.00)      | 0.00              | (10,086,698.00)           | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)              |                | 8047         | 1,646,527.00              | 0.00              | 1,646,527.00              | 1,646,527.00         | 0.00              | 1,646,527.00              | 0.0%                |
| Penalties and Interest from Delinquent Taxes                 |                | 8048         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                               |                |              |                           |                   |                           |                      |                   |                           |                     |
| Royalties and Bonuses  |                | 8081         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Other In-Lieu Taxes  |                | 8082         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                              |                | 8089         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| <b>Subtotal, LCFF Sources</b>                                |                |              | <b>77,919,602.00</b>      | <b>0.00</b>       | <b>77,919,602.00</b>      | <b>84,442,630.00</b> | <b>0.00</b>       | <b>84,442,630.00</b>      | <b>8.4%</b>         |
| <b>LCFF Transfers</b>  |                |              |                           |                   |                           |                      |                   |                           |                     |
| Unrestricted LCFF Transfers - Current Year                   | 0000           | 8091         | (504,438.00)              |                   | (504,438.00)              | (504,438.00)         |                   | (504,438.00)              | 0.0%                |
| All Other LCFF Transfers - Current Year                      | All Other      | 8091         | 0.00                      | 504,438.00        | 504,438.00                | 0.00                 | 504,438.00        | 504,438.00                | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes       |                | 8096         | (3,441,386.00)            | 0.00              | (3,441,386.00)            | (3,478,450.00)       | 0.00              | (3,478,450.00)            | 1.1%                |
| Property Taxes Transfers                                     |                | 8097         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>73,973,778.00</b>      | <b>504,438.00</b> | <b>74,478,216.00</b>      | <b>80,459,742.00</b> | <b>504,438.00</b> | <b>80,964,180.00</b>      | <b>8.7%</b>         |
| <b>FEDERAL REVENUE</b>                                       |                |              |                           |                   |                           |                      |                   |                           |                     |
| Maintenance and Operations                                   |                | 8110         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Special Education Entitlement                                |                | 8181         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 1,399,060.00      | 1,399,060.00              | New                 |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 231,997.00        | 231,997.00                | New                 |
| Child Nutrition Programs                                     |                | 8220         | 0.00                      | 0.00              | 0.00                      | 0.00                 | 0.00              | 0.00                      | 0.0%                |
| Forest Reserve Funds   |                | 8260         | 37,000.00                 | 0.00              | 37,000.00                 | 33,000.00            | 0.00              | 33,000.00                 | -10.8%              |
| 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                      | 1,632,343.00      | 1,632,343.00              | 0.00                 | 0.00              | 0.00                      | -100.0%             |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         |                           | 2,730,609.00      | 2,730,609.00              |                      | 2,730,609.00      | 2,730,609.00              | 0.0%                |
| 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         |                           | 680,174.00        | 680,174.00                |                      | 576,462.00        | 576,462.00                | -15.2%              |
| 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         |                           | 116,463.00          | 116,463.00                |                     | 116,463.00          | 116,463.00                | 0.0%                |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
|   | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         |                           | 1,600,790.00        | 1,600,790.00              |                     | 810,970.00          | 810,970.00                | -49.3%              |
| Other No Child Left Behind  |                                       |              |                           |                     |                           |                     |                     |                           |                     |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                           | 85,347.00           | 85,347.00                 |                     | 85,347.00           | 85,347.00                 | 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         | 9,627.00                  | 1,613,694.00        | 1,623,321.00              | 9,300.00            | 1,074,775.00        | 1,084,075.00              | -33.2%              |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>46,627.00</b>          | <b>8,459,420.00</b> | <b>8,506,047.00</b>       | <b>42,300.00</b>    | <b>7,025,683.00</b> | <b>7,067,983.00</b>       | <b>-16.9%</b>       |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                           |                     |                           |                     |                     |                           |                     |
| Other State Apportionments  |                                       |              |                           |                     |                           |                     |                     |                           |                     |
| ROC/P Entitlement Current Year                                      | 6355-6360                             | 8311         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Prior Years   | 6355-6360                             | 8319         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year                          | 6500                                  | 8311         |                           | 3,766,328.00        | 3,766,328.00              |                     | 3,716,699.00        | 3,716,699.00              | -1.3%               |
| 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         | 428,049.00                | 0.00                | 428,049.00                | 421,240.00          | 0.00                | 421,240.00                | -1.6%               |
| Lottery - Unrestricted and Instructional Materials                  |                                       | 8560         | 1,494,353.00              | 365,109.00          | 1,859,462.00              | 1,484,784.00        | 353,520.00          | 1,838,304.00              | -1.1%               |
| 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         |                           | 1,142,259.00        | 1,142,259.00              |                     | 1,142,259.00        | 1,142,259.00              | 0.0%                |
| Charter School Facility Grant                                       | 6030                                  | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            |              |                           | 46,346.00           | 46,346.00                 |                     | 0.00                | 0.00                      | -100.0%             |
| California Clean Energy Jobs Act                                    | 6230                                  | 8590         |                           | 163,312.00          | 163,312.00                |                     | 381,062.00          | 381,062.00                | 133.3%              |
| Healthy Start   | 6240                                  | 8590         |                           | 43,570.00           | 43,570.00                 |                     | 0.00                | 0.00                      | -100.0%             |
| American Indian Early Childhood Education                           | 7210                                  | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Specialized Secondary   | 7370                                  | 8590         |                           | 100,000.00          | 100,000.00                |                     | 0.00                | 0.00                      | -100.0%             |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         |                           | 0.00                | 0.00                      |                     | 0.00                | 0.00                      | 0.0%                |
| Quality Education Investment Act                                    | 7400                                  | 8590         |                           | 240,700.00          | 240,700.00                |                     | 238,100.00          | 238,100.00                | -1.1%               |
| Common Core State Standards Implementation                          | 7405                                  | 8590         |                           | 2,414,968.00        | 2,414,968.00              |                     | 0.00                | 0.00                      | -100.0%             |
| All Other State Revenue   | All Other                             | 8590         | 32,544.00                 | 97,302.00           | 129,846.00                | 0.00                | 37,487.00           | 37,487.00                 | -71.1%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                                   |                                       |              | <b>1,954,946.00</b>       | <b>8,379,894.00</b> | <b>10,334,840.00</b>      | <b>1,906,024.00</b> | <b>5,869,127.00</b> | <b>7,775,151.00</b>       | <b>-24.8%</b>       |

| Description  | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                      |                           | 2014-15 Budget       |                      |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                           |                      |                           |                      |                      |                           |                     |
| Other Local Revenue  |                |              |                           |                      |                           |                      |                      |                           |                     |
| County and District Taxes                                      |                |              |                           |                      |                           |                      |                      |                           |                     |
| Other Restricted Levies  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Prior Years' Taxes   |                | 8617         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Supplemental Taxes   |                | 8618         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes   |                |              |                           |                      |                           |                      |                      |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Other  |                | 8622         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Community Redevelopment Funds                                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Not Subject to LCFF Deduction                                  |                | 8625         | 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         | 121,850.00                | 0.00                 | 121,850.00                | 82,285.00            | 0.00                 | 82,285.00                 | -32.5%              |
| Interest   |                | 8660         | 80,000.00                 | 0.00                 | 80,000.00                 | 80,000.00            | 0.00                 | 80,000.00                 | 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         | 31,000.00                 | 0.00                 | 31,000.00                 | 20,000.00            | 0.00                 | 20,000.00                 | -35.5%              |
| Interagency Services   |                | 8677         | 116,000.00                | 750.00               | 116,750.00                | 117,000.00           | 0.00                 | 117,000.00                | 0.2%                |
| Mitigation/Developer Fees                                      |                | 8681         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                   |                | 8689         | 0.00                      | 437,757.00           | 437,757.00                | 0.00                 | 437,757.00           | 437,757.00                | 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         | 884,312.00                | 1,126,727.00         | 2,011,039.00              | 735,653.00           | 737,851.00           | 1,473,504.00              | -26.7%              |
| Tuition  |                | 8710         | 194,674.00                | 95,000.00            | 289,674.00                | 100,000.00           | 95,000.00            | 195,000.00                | -32.7%              |
| All Other Transfers In   |                | 8781-8783    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Transfers of Apportionments                                    |                |              |                           |                      |                           |                      |                      |                           |                     |
| Special Education SELPA Transfers                              |                |              |                           |                      |                           |                      |                      |                           |                     |
| From Districts or Charter Schools                              | 6500           | 8791         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| From County Offices  | 6500           | 8792         |                           | 3,719,043.00         | 3,719,043.00              |                      | 3,536,520.00         | 3,536,520.00              | -4.9%               |
| From JPAs  | 6500           | 8793         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                      |                           |                      |                      |                           |                     |
| From Districts or Charter Schools                              | 6360           | 8791         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| From County Offices  | 6360           | 8792         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                              |                |              |                           |                      |                           |                      |                      |                           |                     |
| From Districts or Charter Schools                              | All Other      | 8791         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| From County Offices  | All Other      | 8792         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>1,427,836.00</b>       | <b>5,379,277.00</b>  | <b>6,807,113.00</b>       | <b>1,134,938.00</b>  | <b>4,807,128.00</b>  | <b>5,942,066.00</b>       | <b>-12.7%</b>       |
| <b>TOTAL, REVENUES</b>   |                |              | <b>77,403,187.00</b>      | <b>22,723,029.00</b> | <b>100,126,216.00</b>     | <b>83,543,004.00</b> | <b>18,206,376.00</b> | <b>101,749,380.00</b>     | <b>1.6%</b>         |

| Description   | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                      |                           | 2014-15 Budget       |                     |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                           |                      |                           |                      |                     |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 32,090,499.00             | 8,215,519.00         | 40,306,018.00             | 32,147,824.00        | 6,896,592.00        | 39,044,416.00             | -3.1%               |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,580,823.00              | 1,428,517.00         | 4,009,340.00              | 2,482,138.00         | 1,457,191.00        | 3,939,329.00              | -1.7%               |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,485,588.00              | 526,298.00           | 4,011,886.00              | 3,297,290.00         | 528,821.00          | 3,826,111.00              | -4.6%               |
| Other Certificated Salaries                                 |                | 1900         | 494,416.00                | 121,777.00           | 616,193.00                | 444,263.00           | 69,871.00           | 514,134.00                | -16.6%              |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>38,651,326.00</b>      | <b>10,292,111.00</b> | <b>48,943,437.00</b>      | <b>38,371,515.00</b> | <b>8,952,475.00</b> | <b>47,323,990.00</b>      | <b>-3.3%</b>        |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                      |                           |                      |                     |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 468,315.00                | 5,440,997.00         | 5,909,312.00              | 714,813.00           | 5,761,375.00        | 6,476,188.00              | 9.6%                |
| Classified Support Salaries                                 |                | 2200         | 3,646,196.00              | 713,740.00           | 4,359,936.00              | 4,051,374.00         | 736,019.00          | 4,787,393.00              | 9.8%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 707,678.00                | 160,492.00           | 868,170.00                | 684,783.00           | 159,127.00          | 843,910.00                | -2.8%               |
| Clerical, Technical and Office Salaries                     |                | 2400         | 3,586,491.00              | 220,684.00           | 3,807,175.00              | 3,595,045.00         | 161,862.00          | 3,756,907.00              | -1.3%               |
| Other Classified Salaries                                   |                | 2900         | 1,431,856.00              | 951,778.00           | 2,383,634.00              | 1,218,191.00         | 499,852.00          | 1,718,043.00              | -27.9%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>9,840,536.00</b>       | <b>7,487,691.00</b>  | <b>17,328,227.00</b>      | <b>10,264,206.00</b> | <b>7,318,235.00</b> | <b>17,582,441.00</b>      | <b>1.5%</b>         |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                      |                           |                      |                     |                           |                     |
| STRS  |                | 3101-3102    | 3,183,283.00              | 861,700.00           | 4,044,983.00              | 3,602,550.00         | 803,511.00          | 4,406,061.00              | 8.9%                |
| PERS  |                | 3201-3202    | 996,938.00                | 874,204.00           | 1,871,142.00              | 1,179,239.00         | 857,886.00          | 2,037,125.00              | 8.9%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,262,369.00              | 796,790.00           | 2,059,159.00              | 1,335,155.00         | 661,386.00          | 1,996,541.00              | -3.0%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 9,770,187.00              | 3,717,349.00         | 13,487,536.00             | 9,934,149.00         | 3,569,735.00        | 13,503,884.00             | 0.1%                |
| Unemployment Insurance                                      |                | 3501-3502    | 24,404.00                 | 10,458.00            | 34,862.00                 | 24,323.00            | 8,148.00            | 32,471.00                 | -6.9%               |
| Workers' Compensation                                       |                | 3601-3602    | 1,114,689.00              | 427,118.00           | 1,541,807.00              | 1,328,005.00         | 428,691.00          | 1,756,696.00              | 13.9%               |
| OPEB, Allocated   |                | 3701-3702    | 2,114,386.00              | 703,565.00           | 2,817,951.00              | 2,029,625.00         | 703,565.00          | 2,733,190.00              | -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%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>18,466,256.00</b>      | <b>7,391,184.00</b>  | <b>25,857,440.00</b>      | <b>19,433,046.00</b> | <b>7,032,922.00</b> | <b>26,465,968.00</b>      | <b>2.4%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                      |                           |                      |                     |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 2,062.00                  | 789,514.00           | 791,576.00                | 7,062.00             | 700,275.00          | 707,337.00                | -10.6%              |
| Books and Other Reference Materials                         |                | 4200         | 43,387.00                 | 25,228.00            | 68,615.00                 | 136,366.00           | 13,428.00           | 149,794.00                | 118.3%              |
| Materials and Supplies                                      |                | 4300         | 1,647,363.00              | 2,072,587.00         | 3,719,950.00              | 2,265,210.00         | 3,049,370.00        | 5,314,580.00              | 42.9%               |
| Noncapitalized Equipment                                    |                | 4400         | 279,288.00                | 307,189.00           | 586,477.00                | 192,765.00           | 682,015.00          | 874,780.00                | 49.2%               |
| Food  |                | 4700         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>1,972,100.00</b>       | <b>3,194,518.00</b>  | <b>5,166,618.00</b>       | <b>2,601,403.00</b>  | <b>4,445,088.00</b> | <b>7,046,491.00</b>       | <b>36.4%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                      |                           |                      |                     |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Travel and Conferences                                      |                | 5200         | 103,285.00                | 205,255.00           | 308,540.00                | 508,390.00           | 380,378.00          | 888,768.00                | 188.1%              |
| Dues and Memberships  |                | 5300         | 27,766.00                 | 490.00               | 28,256.00                 | 27,859.00            | 690.00              | 28,549.00                 | 1.0%                |
| Insurance   |                | 5400 - 5450  | 733,076.00                | 0.00                 | 733,076.00                | 776,662.00           | 0.00                | 776,662.00                | 5.9%                |
| Operations and Housekeeping Services                        |                | 5500         | 2,148,000.00              | 0.00                 | 2,148,000.00              | 2,283,000.00         | 0.00                | 2,283,000.00              | 6.3%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 517,852.00                | 31,075.00            | 548,927.00                | 494,730.00           | 35,600.00           | 530,330.00                | -3.4%               |
| Transfers of Direct Costs                                   |                | 5710         | (54,755.00)               | 54,755.00            | 0.00                      | (63,800.00)          | 63,800.00           | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (293,935.00)              | (293,015.00)         | (586,950.00)              | (286,602.00)         | (306,562.00)        | (593,164.00)              | 1.1%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,561,741.00              | 2,336,601.00         | 3,898,342.00              | 1,588,889.00         | 3,298,723.00        | 4,887,612.00              | 25.4%               |
| Communications  |                | 5900         | 141,152.00                | 24,686.00            | 165,838.00                | 123,830.00           | 25,000.00           | 148,830.00                | -10.3%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>4,884,182.00</b>       | <b>2,359,847.00</b>  | <b>7,244,029.00</b>       | <b>5,452,958.00</b>  | <b>3,497,629.00</b> | <b>8,950,587.00</b>       | <b>23.6%</b>        |



| Description   | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                |                           | 2014-15 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 0.00                      | 67,891.00      | 67,891.00                 | 0.00             | 67,891.00      | 67,891.00                 | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 0.00                      | 127,403.00     | 127,403.00                | 0.00             | 288,403.00     | 288,403.00                | 126.4%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 211,200.00     | 211,200.00                | 50,000.00        | 250,000.00     | 300,000.00                | 42.0%               |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 0.00                      | 406,494.00     | 406,494.00                | 50,000.00        | 606,294.00     | 656,294.00                | 61.5%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 555,700.00     | 555,700.00                | 0.00             | 555,700.00     | 555,700.00                | 0.0%                |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments All Other   |                | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest   |                | 7438         | 86,134.00                 | 38,585.00      | 124,719.00                | 86,134.00        | 35,000.00      | 121,134.00                | -2.9%               |
| Other Debt Service - Principal  |                | 7439         | 206,157.00                | 270,000.00     | 476,157.00                | 206,157.00       | 270,000.00     | 476,157.00                | 0.0%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | 292,291.00                | 864,285.00     | 1,156,576.00              | 292,291.00       | 860,700.00     | 1,152,991.00              | -0.3%               |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (1,512,626.00)            | 1,512,626.00   | 0.00                      | (1,621,774.00)   | 1,621,774.00   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (377,503.00)              | 0.00           | (377,503.00)              | (455,495.00)     | 0.00           | (455,495.00)              | 20.7%               |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | (1,890,129.00)            | 1,512,626.00   | (377,503.00)              | (2,077,269.00)   | 1,621,774.00   | (455,495.00)              | 20.7%               |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 72,216,562.00             | 33,508,756.00  | 105,725,318.00            | 74,388,150.00    | 34,335,117.00  | 108,723,267.00            | 2.8%                |

| Description   | Resource Codes | Object Codes | 2013-14 Estimated Actuals |                |                           | 2014-15 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 1,854,633.00              | 0.00           | 1,854,633.00              | 2,536,330.00     | 0.00           | 2,536,330.00              | 36.8%               |
| 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         | 78,300.00                 | 0.00           | 78,300.00                 | 64,100.00        | 0.00           | 64,100.00                 | -18.1%              |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 1,932,933.00              | 0.00           | 1,932,933.00              | 2,600,430.00     | 0.00           | 2,600,430.00              | 34.5%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/<br>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                      | 100,000.00       | 0.00           | 100,000.00                | New                 |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                      | 0.00           | 0.00                      | 100,000.00       | 0.00           | 100,000.00                | New                 |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>Proceeds from Sale/Lease-<br>Purchase of Land/Buildings       |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources<br>Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Capital Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                                  |                | 8980         | (11,508,864.00)           | 11,508,864.00  | 0.00                      | (13,659,102.00)  | 13,659,102.00  | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                                    |                | 8990         | 8,604.00                  | (8,604.00)     | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS  |                |              | (11,500,260.00)           | 11,500,260.00  | 0.00                      | (13,659,102.00)  | 13,659,102.00  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                           |                |                           |                  |                |                           |                     |
| (a - b + c - d + e)   |                |              | (9,567,327.00)            | 11,500,260.00  | 1,932,933.00              | (11,158,672.00)  | 13,659,102.00  | 2,500,430.00              | 29.4%               |

| Description  | Function Codes | Object Codes     | 2013-14 Estimated Actuals |                 |                           | 2014-15 Budget   |                 |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 73,973,778.00             | 504,438.00      | 74,478,216.00             | 80,459,742.00    | 504,438.00      | 80,964,180.00             | 0.0%                |
| 2) Federal Revenue   |                | 8100-8299        | 46,627.00                 | 8,459,420.00    | 8,506,047.00              | 42,300.00        | 7,025,683.00    | 7,067,983.00              | 0.0%                |
| 3) Other State Revenue   |                | 8300-8599        | 1,954,946.00              | 8,379,894.00    | 10,334,840.00             | 1,906,024.00     | 5,869,127.00    | 7,775,151.00              | 0.0%                |
| 4) Other Local Revenue   |                | 8600-8799        | 1,427,836.00              | 5,379,277.00    | 6,807,113.00              | 1,134,938.00     | 4,807,128.00    | 5,942,066.00              | 0.0%                |
| 5) TOTAL REVENUES  |                |                  | 77,403,187.00             | 22,723,029.00   | 100,126,216.00            | 83,543,004.00    | 18,206,376.00   | 101,749,380.00            | 0.0%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 46,689,686.00             | 24,231,852.00   | 70,921,538.00             | 47,682,171.00    | 23,164,254.00   | 70,846,425.00             | -0.1%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 7,377,101.00              | 1,420,005.00    | 8,797,106.00              | 8,229,434.00     | 1,138,888.00    | 9,368,322.00              | 6.5%                |
| 3) Pupil Services  | 3000-3999      |                  | 7,232,911.00              | 2,876,965.00    | 10,109,876.00             | 7,759,523.00     | 2,777,294.00    | 10,536,817.00             | 4.2%                |
| 4) Ancillary Services  | 4000-4999      |                  | 361,239.00                | 29,215.00       | 390,454.00                | 404,610.00       | 20,778.00       | 425,388.00                | 8.9%                |
| 5) Community Services  | 5000-5999      |                  | 19,000.00                 | 0.00            | 19,000.00                 | 25,000.00        | 0.00            | 25,000.00                 | 31.6%               |
| 6) Enterprise  | 6000-6999      |                  | 35,000.00                 | 0.00            | 35,000.00                 | 0.00             | 0.00            | 0.00                      | -100.0%             |
| 7) General Administration  | 7000-7999      |                  | 4,454,827.00              | 1,954,898.00    | 6,409,725.00              | 4,107,995.00     | 3,352,367.00    | 7,460,362.00              | 16.4%               |
| 8) Plant Services  | 8000-8999      |                  | 5,753,557.00              | 2,131,536.00    | 7,885,093.00              | 5,886,176.00     | 3,020,836.00    | 8,907,012.00              | 13.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 293,241.00                | 864,285.00      | 1,157,526.00              | 293,241.00       | 860,700.00      | 1,153,941.00              | -0.3%               |
| 10) TOTAL EXPENDITURES   |                |                  | 72,216,562.00             | 33,508,756.00   | 105,725,318.00            | 74,388,150.00    | 34,335,117.00   | 108,723,267.00            | 2.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 5,186,625.00              | (10,785,727.00) | (5,599,102.00)            | 9,154,854.00     | (16,128,741.00) | (6,973,887.00)            | 24.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In  |                | 8900-8929        | 1,932,933.00              | 0.00            | 1,932,933.00              | 2,600,430.00     | 0.00            | 2,600,430.00              | 0.0%                |
| b) Transfers Out   |                | 7600-7629        | 0.00                      | 0.00            | 0.00                      | 100,000.00       | 0.00            | 100,000.00                | 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        | (11,500,260.00)           | 11,500,260.00   | 0.00                      | (13,659,102.00)  | 13,659,102.00   | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                  | (9,567,327.00)            | 11,500,260.00   | 1,932,933.00              | (11,158,672.00)  | 13,659,102.00   | 2,500,430.00              | 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> |                |              | (4,380,702.00)            | 714,533.00     | (3,666,169.00)            | (2,003,818.00)   | (2,469,639.00) | (4,473,457.00)            | 22.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 12,759,760.00             | 4,027,914.00   | 16,787,674.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -16.4%              |
| b) Audit Adjustments                                       |                | 9793         | 918,706.00                | 0.00           | 918,706.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 13,678,466.00             | 4,027,914.00   | 17,706,380.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -20.7%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 13,678,466.00             | 4,027,914.00   | 17,706,380.00             | 9,297,764.00     | 4,742,447.00   | 14,040,211.00             | -20.7%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 9,297,764.00              | 4,742,447.00   | 14,040,211.00             | 7,293,946.00     | 2,272,808.00   | 9,566,754.00              | -31.9%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 25,000.00                 | 0.00           | 25,000.00                 | 25,000.00        | 0.00           | 25,000.00                 | 0.0%                |
| Stores   |                | 9712         | 166,581.79                | 0.00           | 166,581.79                | 250,000.00       | 0.00           | 250,000.00                | 50.1%               |
| Prepaid Expenditures                                       |                | 9713         | 141.06                    | 64,285.00      | 64,426.06                 | 9,600.00         | 0.00           | 9,600.00                  | -85.1%              |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9740         | 0.00                      | 4,710,946.00   | 4,710,946.00              | 0.00             | 2,272,808.00   | 2,272,808.00              | -51.8%              |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                |              |                           |                |                           |                  |                |                           |                     |
| Additional 2% Board Reserve                                | 0000           | 9760         | 2,114,506.00              | 0.00           | 2,114,506.00              | 2,176,465.00     | 0.00           | 2,176,465.00              | 2.9%                |
| Additional 2% Board Reserve                                | 0000           | 9760         | 2,114,506.00              |                | 2,114,506.00              | 2,176,465.00     |                | 2,176,465.00              |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                |              |                           |                |                           |                  |                |                           |                     |
| Site Discretionary Carryover                               | 0000           | 9780         | 698,690.00                | 0.00           | 698,690.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| One-time Program Carryover                                 | 0000           | 9780         | 416,500.00                |                | 416,500.00                |                  |                |                           |                     |
|  |                | 9780         | 282,190.00                |                | 282,190.00                |                  |                |                           |                     |
| e) Unassigned/unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 3,171,759.00              | 0.00           | 3,171,759.00              | 3,264,698.00     | 0.00           | 3,264,698.00              | 2.9%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 3,121,086.15              | (32,784.00)    | 3,088,302.15              | 1,568,183.00     | 0.00           | 1,568,183.00              | -49.2%              |

| <b>Resource</b>           | <b>Description</b>                            | <b>2013-14<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|---------------------------|---|--------------------------------------|---------------------------|
| 3200                      | ARRA: State Fiscal Stabilization Fund (11-12) | 1.00                                 | 1.00                      |
| 5640                      | Medi-Cal Billing Option                       | 424,834.00                           | 240,253.00                |
| 6500                      | Special Education                             | 62,051.00                            | 0.00                      |
| 7405                      | Common Core State Standards Implementation    | 1,978,142.00                         | 0.00                      |
| 9010                      | Other Restricted Local                        | 2,245,918.00                         | 2,032,554.00              |
| Total, Restricted Balance |   | <u>4,710,946.00</u>                  | <u>2,272,808.00</u>       |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 2,810,549.00                 | 3,143,262.00      | 11.8%                 |
| 2) Federal Revenue  |                | 8100-8299               | 68,410.00                    | 115,593.00        | 69.0%                 |
| 3) Other State Revenue  |                | 8300-8599               | 241,418.00                   | 132,939.00        | -44.9%                |
| 4) Other Local Revenue  |                | 8600-8799               | 36,995.00                    | 21,400.00         | -42.2%                |
| 5) TOTAL, REVENUES  |                |                         | 3,157,372.00                 | 3,413,194.00      | 8.1%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 1,291,711.00                 | 1,566,977.00      | 21.3%                 |
| 2) Classified Salaries  |                | 2000-2999               | 214,850.00                   | 201,669.00        | -6.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 479,616.00                   | 534,786.00        | 11.5%                 |
| 4) Books and Supplies   |                | 4000-4999               | 248,610.00                   | 343,725.00        | 38.3%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 694,405.00                   | 782,522.00        | 12.7%                 |
| 6) Capital Outlay   |                | 6000-6999               | 23,399.00                    | 65,000.00         | 177.8%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 131,904.00                   | 209,896.00        | 59.1%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,084,495.00                 | 3,704,575.00      | 20.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 72,877.00                    | (291,381.00)      | -499.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 26,700.00                    | 12,500.00         | -53.2%                |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (26,700.00)                  | (12,500.00)       | -53.2%                |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 46,177.00                    | (303,881.00)      | -758.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 992,981.00                   | 699,748.00        | -29.5%                |
| 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  |                |              | 119,160.00                   | 16,994.00         | -85.7%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 311,120.00                   | 371,808.00        | 19.5%                 |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 573,349.00                   | 310,946.00        | -45.8%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,014,101.89                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (4,238.87)                   |                   |                       |
| b) in Banks   |                | 9120         | 2,709.38                     |                   |                       |
| c) in Revolving Fund                                  |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                  |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                       |                | 9140         | (481.54)                     |                   |                       |
| 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                                      |                |              | 1,012,090.86                 |                   |                       |
| <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         | 1,433.18                     |                   |                       |
| 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                                 |                |              | 1,433.18                     |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 1,010,657.68                 |                   |                       |



| Description   | Resource Codes                        | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|---|---------------------------------------|--------------|------------------------------|---------------------|-----------------------|
| <b>LCFF SOURCES</b>   |                                       |              |                              |                     |                       |
| Principal Apportionment   |                                       |              |                              |                     |                       |
| State Aid - Current Year  |                                       | 8011         | 1,612,997.00                 | 1,988,081.00        | 23.3%                 |
| Education Protection Account State Aid - Current Year               |                                       | 8012         | 503,650.00                   | 461,279.00          | -8.4%                 |
| 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         | 693,902.00                   | 693,902.00          | 0.0%                  |
| Property Taxes Transfers  |                                       | 8097         | 0.00                         | 0.00                | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                          |                                       | 8099         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, LCFF SOURCES</b>  |                                       |              | <b>2,810,549.00</b>          | <b>3,143,262.00</b> | <b>11.8%</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         | 67,555.00                    | 114,409.00          | 69.4%                 |
| 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         | 855.00                       | 1,184.00            | 38.5%                 |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>68,410.00</b>             | <b>115,593.00</b>   | <b>69.0%</b>          |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                          |                |              |                              |                   |                       |
| Other State Apportionments                          |                |              |                              |                   |                       |
| Special Education Master Plan<br>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         | 16,823.00                    | 16,824.00         | 0.0%                  |
| Lottery - Unrestricted and Instructional Materials  |                | 8560         | 61,685.00                    | 63,960.00         | 3.7%                  |
| School Based Coordination<br>Program                | 7250           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| After School Education and Safety (ASES)            | 6010           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Charter School Facility Grant                       | 6030           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                          | 6650, 6690     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                    | 6230           | 8590         | 52,155.00                    | 52,155.00         | 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<br>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<br>Implementation Funds | 7405           | 8590         | 85,811.00                    | 0.00              | -100.0%               |
| All Other State Revenue                             | All Other      | 8590         | 24,944.00                    | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                   |                |              | <b>241,418.00</b>            | <b>132,939.00</b> | <b>-44.9%</b>         |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>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         | 10,000.00                    | 10,000.00           | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00                | 0.0%                  |
| Transportation Fees From<br>Individuals                  |                | 8675         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00                | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 26,995.00                    | 11,400.00           | -57.8%                |
| 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>36,995.00</b>             | <b>21,400.00</b>    | <b>-42.2%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>3,157,372.00</b>          | <b>3,413,194.00</b> | <b>8.1%</b>           |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,097,903.00                 | 1,341,656.00        | 22.2%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 3,500.00                     | 14,706.00           | 320.2%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 176,054.00                   | 194,547.00          | 10.5%                 |
| Other Certificated Salaries                            |                | 1900         | 14,254.00                    | 16,068.00           | 12.7%                 |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>1,291,711.00</b>          | <b>1,566,977.00</b> | <b>21.3%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 71,517.00                    | 42,903.00           | -40.0%                |
| 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         | 142,202.00                   | 158,141.00          | 11.2%                 |
| Other Classified Salaries                              |                | 2900         | 1,131.00                     | 625.00              | -44.7%                |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>214,850.00</b>            | <b>201,669.00</b>   | <b>-6.1%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 100,985.00                   | 134,349.00          | 33.0%                 |
| PERS   |                | 3201-3202    | 20,053.00                    | 22,986.00           | 14.6%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 35,021.00                    | 39,628.00           | 13.2%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 270,676.00                   | 271,390.00          | 0.3%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 746.00                       | 883.00              | 18.4%                 |
| Workers' Compensation                                  |                | 3601-3602    | 35,135.00                    | 48,550.00           | 38.2%                 |
| 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    | 17,000.00                    | 17,000.00           | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>479,616.00</b>            | <b>534,786.00</b>   | <b>11.5%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 27,010.00                    | 24,255.00           | -10.2%                |
| Books and Other Reference Materials                    |                | 4200         | 7,000.00                     | 9,000.00            | 28.6%                 |
| Materials and Supplies                                 |                | 4300         | 109,484.00                   | 190,550.00          | 74.0%                 |
| Noncapitalized Equipment                               |                | 4400         | 105,116.00                   | 119,920.00          | 14.1%                 |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>248,610.00</b>            | <b>343,725.00</b>   | <b>38.3%</b>          |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 39,079.00                    | 38,258.00         | -2.1%                 |
| Dues and Memberships  |                | 5300         | 10,300.00                    | 8,000.00          | -22.3%                |
| Insurance   |                | 5400-5450    | 15,500.00                    | 17,500.00         | 12.9%                 |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 17,601.00                    | 21,050.00         | 19.6%                 |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 565,996.00                   | 581,914.00        | 2.8%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 44,729.00                    | 114,100.00        | 155.1%                |
| Communications  |                | 5900         | 1,200.00                     | 1,700.00          | 41.7%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>694,405.00</b>            | <b>782,522.00</b> | <b>12.7%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 500.00                       | 30,000.00         | 5900.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 22,899.00                    | 35,000.00         | 52.8%                 |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>23,399.00</b>             | <b>65,000.00</b>  | <b>177.8%</b>         |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>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%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 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         | 131,904.00                   | 209,896.00          | 59.1%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  |                |              | 131,904.00                   | 209,896.00          | 59.1%                 |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>3,084,495.00</b>          | <b>3,704,575.00</b> | <b>20.1%</b>          |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 26,700.00                    | 12,500.00         | -53.2%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 26,700.00                    | 12,500.00         | -53.2%                |
| <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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | (26,700.00)                  | (12,500.00)       | -53.2%                |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 2,810,549.00                 | 3,143,262.00      | 11.8%                 |
| 2) Federal Revenue   |                | 8100-8299           | 68,410.00                    | 115,593.00        | 69.0%                 |
| 3) Other State Revenue   |                | 8300-8599           | 241,418.00                   | 132,939.00        | -44.9%                |
| 4) Other Local Revenue   |                | 8600-8799           | 36,995.00                    | 21,400.00         | -42.2%                |
| 5) TOTAL, REVENUES   |                |                     | 3,157,372.00                 | 3,413,194.00      | 8.1%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 1,773,828.00                 | 2,007,352.00      | 13.2%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 1,127,358.00                 | 1,272,897.00      | 12.9%                 |
| 3) Pupil Services  | 3000-3999      |                     | 15,475.00                    | 29,185.00         | 88.6%                 |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 131,904.00                   | 228,375.00        | 73.1%                 |
| 8) Plant Services  | 8000-8999      |                     | 35,930.00                    | 166,766.00        | 364.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 3,084,495.00                 | 3,704,575.00      | 20.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 72,877.00                    | (291,381.00)      | -499.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 26,700.00                    | 12,500.00         | 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   |                |                     | (26,700.00)                  | (12,500.00)       | 0.0%                  |



| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 46,177.00                    | (303,881.00)      | -758.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 946,804.00                   | 1,003,629.00      | 6.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 992,981.00                   | 699,748.00        | -29.5%                |
| 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  |                |              | 119,160.00                   | 16,994.00         | -85.7%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 311,120.00                   | 371,808.00        | 19.5%                 |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 573,349.00                   | 310,946.00        | -45.8%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>                         | <b>2013-14<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|---------------------------|--|--------------------------------------|---------------------------|
| 6230                      | California Clean Energy Jobs Act           | 50,533.00                            | 0.00                      |
| 6300                      | Lottery: Instructional Materials           | 5,955.00                             | 0.00                      |
| 7405                      | Common Core State Standards Implementation | 35,678.00                            | 0.00                      |
| 9010                      | Other Restricted Local                     | 26,994.00                            | 16,994.00                 |
| Total, Restricted Balance |  | 119,160.00                           | 16,994.00                 |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 3,649,160.00                 | 3,331,500.00      | -8.7%                 |
| 3) Other State Revenue  |                | 8300-8599               | 279,000.00                   | 257,000.00        | -7.9%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 837,000.00                   | 809,500.00        | -3.3%                 |
| 5) TOTAL, REVENUES  |                |                         | 4,765,160.00                 | 4,398,000.00      | -7.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 1,653,276.00                 | 1,565,391.00      | -5.3%                 |
| 3) Employee Benefits  |                | 3000-3999               | 723,697.00                   | 780,041.00        | 7.8%                  |
| 4) Books and Supplies   |                | 4000-4999               | 1,919,500.00                 | 1,742,000.00      | -9.2%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 113,454.00                   | 99,250.00         | -12.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 50,000.00                    | 50,000.00         | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 245,599.00                   | 245,599.00        | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,705,526.00                 | 4,482,281.00      | -4.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 59,634.00                    | (84,281.00)       | -241.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 100,000.00        | New                   |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 100,000.00        | New                   |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 59,634.00                    | 15,719.00         | -73.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                         | 59,634.00         | New                   |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 59,634.00         | New                   |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 59,634.00         | New                   |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 59,634.00                    | 75,353.00         | 26.4%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 50,000.00                    | 50,000.00         | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 22,901.00                    | 65,074.00         | 184.2%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (13,267.00)                  | (39,721.00)       | 199.4%                |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (481,964.86)                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 3,127.11                     |                   |                       |
| b) in Banks   |                | 9120         | 33,857.39                    |                   |                       |
| 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         | 4,306.99                     |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 602,135.16                   |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 495.00                       |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 161,956.79                   |                   |                       |
| <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         | (156,483.69)                 |                   |                       |
| 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                                 |                |              | (156,483.69)                 |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 318,440.48                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8220         | 3,649,160.00                 | 3,331,500.00        | -8.7%                 |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>3,649,160.00</b>          | <b>3,331,500.00</b> | <b>-8.7%</b>          |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8520         | 279,000.00                   | 257,000.00          | -7.9%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>279,000.00</b>            | <b>257,000.00</b>   | <b>-7.9%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 757,500.00                   | 750,000.00          | -1.0%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | (6,000.00)                   | (500.00)            | -91.7%                |
| 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         | 85,500.00                    | 60,000.00           | -29.8%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>837,000.00</b>            | <b>809,500.00</b>   | <b>-3.3%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>4,765,160.00</b>          | <b>4,398,000.00</b> | <b>-7.7%</b>          |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00                | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Support Salaries                            |                | 2200         | 1,362,008.00                 | 1,306,731.00        | -4.1%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 146,179.00                   | 146,497.00          | 0.2%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 145,089.00                   | 112,163.00          | -22.7%                |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,653,276.00</b>          | <b>1,565,391.00</b> | <b>-5.3%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00                | 0.0%                  |
| PERS   |                | 3201-3202    | 155,464.00                   | 158,165.00          | 1.7%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 112,948.00                   | 116,041.00          | 2.7%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 359,115.00                   | 408,172.00          | 13.7%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 752.00                       | 783.00              | 4.1%                  |
| Workers' Compensation                                  |                | 3601-3602    | 35,418.00                    | 36,880.00           | 4.1%                  |
| OPEB, Allocated  |                | 3701-3702    | 60,000.00                    | 60,000.00           | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>723,697.00</b>            | <b>780,041.00</b>   | <b>7.8%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 1,842,500.00                 | 1,692,000.00        | -8.2%                 |
| Noncapitalized Equipment                               |                | 4400         | 77,000.00                    | 50,000.00           | -35.1%                |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>1,919,500.00</b>          | <b>1,742,000.00</b> | <b>-9.2%</b>          |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences  |                | 5200         | 15,000.00                    | 10,000.00           | -33.3%                |
| Dues and Memberships  |                | 5300         | 1,000.00                     | 1,000.00            | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 13,500.00                    | 10,000.00           | -25.9%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 20,954.00                    | 11,250.00           | -46.3%                |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 55,000.00                    | 61,000.00           | 10.9%                 |
| Communications  |                | 5900         | 8,000.00                     | 6,000.00            | -25.0%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>113,454.00</b>            | <b>99,250.00</b>    | <b>-12.5%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 50,000.00                    | 50,000.00           | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>50,000.00</b>             | <b>50,000.00</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         | 245,599.00                   | 245,599.00          | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>245,599.00</b>            | <b>245,599.00</b>   | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>4,705,526.00</b>          | <b>4,482,281.00</b> | <b>-4.7%</b>          |



| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8916         | 0.00                         | 100,000.00        | New                   |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 100,000.00        | 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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 100,000.00        | New                   |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 3,649,160.00                 | 3,331,500.00      | -8.7%                 |
| 3) Other State Revenue   |                | 8300-8599           | 279,000.00                   | 257,000.00        | -7.9%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 837,000.00                   | 809,500.00        | -3.3%                 |
| 5) TOTAL, REVENUES   |                |                     | 4,765,160.00                 | 4,398,000.00      | -7.7%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 4,406,391.00                 | 4,159,228.00      | -5.6%                 |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 53,536.00                    | 77,454.00         | 44.7%                 |
| 7) General Administration  | 7000-7999      |                     | 245,599.00                   | 245,599.00        | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 4,705,526.00                 | 4,482,281.00      | -4.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | 59,634.00                    | (84,281.00)       | -241.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 100,000.00        | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 100,000.00        | 0.0%                  |

| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 59,634.00                    | 15,719.00         | -73.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                         | 59,634.00         | New                   |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                         | 59,634.00         | New                   |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                         | 59,634.00         | New                   |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 59,634.00                    | 75,353.00         | 26.4%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 50,000.00                    | 50,000.00         | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 22,901.00                    | 65,074.00         | 184.2%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (13,267.00)                  | (39,721.00)       | 199.4%                |

| <b>Resource</b>           | <b>Description</b>   | <b>2013-14<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 22,901.00                            | 65,074.00                 |
| Total, Restricted Balance |  | 22,901.00                            | 65,074.00                 |

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

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 641.00                       | 641.00            | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 641.00                       | 641.00            | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 641.00                       | 641.00            | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 641.00                       | 641.00            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 641.00                       | 641.00            | 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 603.50                       |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (3.61)                       |                   |                       |
| 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                                      |                |              | 599.89                       |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 599.89                       |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES  |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description                         | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 641.00                       | 641.00            | 0.0%                  |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 641.00                       | 641.00            | 0.0%                  |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 641.00                       | 641.00            | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
|  |                |              | 641.00                       | 641.00            | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9780         | 641.00                       | 641.00            | 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<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 |                           | <hr/>                                | <hr/>                     |
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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               | 30,325.00                    | 15,000.00         | -50.5%                |
| 5) TOTAL, REVENUES  |                |                         | 30,325.00                    | 15,000.00         | -50.5%                |
| <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               | 35,325.00                    | 3,081,452.00      | 8623.1%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 618,750.00                   | 2,500,000.00      | 304.0%                |
| 6) Capital Outlay   |                | 6000-6999               | 1,715,736.00                 | 7,847,000.00      | 357.4%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 2,369,811.00                 | 13,428,452.00     | 466.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,339,486.00)               | (13,413,452.00)   | 473.4%                |
| <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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,339,486.00)               | (13,413,452.00)   | 473.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 13,413,452.00                | 0.00              | -100.0%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 13,413,452.00                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 13,971,487.29                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (108,388.63)                 |                   |                       |
| 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                                      |                |              | 13,863,098.66                |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 13,863,098.66                |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>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<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 30,325.00                    | 15,000.00         | -50.5%                |
| 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>                              |                |              | 30,325.00                    | 15,000.00         | -50.5%                |
| <b>TOTAL, REVENUES</b>   |                |              | 30,325.00                    | 15,000.00         | -50.5%                |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| Classified Support Salaries                               |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                    |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                     |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 2,500.00                     | 3,081,452.00      | 123158.1%             |
| Noncapitalized Equipment                                  |                | 4400         | 32,825.00                    | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | 35,325.00                    | 3,081,452.00      | 8623.1%               |
| <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%                  |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 618,750.00                   | 2,500,000.00      | 304.0%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 618,750.00                   | 2,500,000.00      | 304.0%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 200,000.00                   | 200,000.00        | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 1,515,736.00                 | 6,600,000.00      | 335.4%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 1,047,000.00      | New                   |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 1,715,736.00                 | 7,847,000.00      | 357.4%                |
| <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<br>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>   |                |              | 2,369,811.00                 | 13,428,452.00     | 466.6%                |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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/<br>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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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-<br>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<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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<br>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<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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           | 30,325.00                    | 15,000.00         | -50.5%                |
| 5) TOTAL, REVENUES   |                |                     | 30,325.00                    | 15,000.00         | -50.5%                |
| <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      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 2,369,811.00                 | 13,428,452.00     | 466.6%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 2,369,811.00                 | 13,428,452.00     | 466.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,339,486.00)               | (13,413,452.00)   | 473.4%                |
| <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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | (2,339,486.00)               | (13,413,452.00)   | 473.4%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              | 15,752,938.00                | 13,413,452.00     | -14.9%                |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 13,413,452.00                | 0.00              | -100.0%               |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                                     |                | 9780         | 13,413,452.00                | 0.00              | -100.0%               |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



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

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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               | 1,852,000.00                 | 1,810,000.00      | -2.3%                 |
| 5) TOTAL, REVENUES  |                |                         | 1,852,000.00                 | 1,810,000.00      | -2.3%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 321,426.00                   | 303,186.00        | -5.7%                 |
| 3) Employee Benefits  |                | 3000-3999               | 134,779.00                   | 114,002.00        | -15.4%                |
| 4) Books and Supplies   |                | 4000-4999               | 8,500.00                     | 5,000.00          | -41.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 120,000.00                   | 100,000.00        | -16.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 577,500.00                   | 350,000.00        | -39.4%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,162,205.00                 | 872,188.00        | -25.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 689,795.00                   | 937,812.00        | 36.0%                 |
| <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               | 51,600.00                    | 51,600.00         | 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  |                |                         | (51,600.00)                  | (51,600.00)       | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 638,195.00                   | 886,212.00        | 38.9%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 12,863,876.00                | 13,750,088.00     | 6.9%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 12,863,876.00                | 13,750,088.00     | 6.9%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 13,035,690.62                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (40,581.92)                  |                   |                       |
| 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                                      |                |              | 12,995,108.70                |                   |                       |
| <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         | 9.22                         |                   |                       |
| 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                                 |                |              | 9.22                         |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 12,995,099.48                |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                     |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                     |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00                | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00                | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                     |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                     |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00                | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00                | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00                | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00                | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 92,000.00                    | 85,000.00           | -7.6%                 |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                | 8681         | 1,760,000.00                 | 1,725,000.00        | -2.0%                 |
| Other Local Revenue<br>All Other Local Revenue                 |                | 8699         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>1,852,000.00</b>          | <b>1,810,000.00</b> | <b>-2.3%</b>          |
| <b>TOTAL, REVENUES</b>   |                |              | <b>1,852,000.00</b>          | <b>1,810,000.00</b> | <b>-2.3%</b>          |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 283,617.00                   | 265,771.00        | -6.3%                 |
| Clerical, Technical and Office Salaries              |                | 2400         | 37,809.00                    | 37,415.00         | -1.0%                 |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 321,426.00                   | 303,186.00        | -5.7%                 |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 36,283.00                    | 34,295.00         | -5.5%                 |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 24,230.00                    | 22,975.00         | -5.2%                 |
| Health and Welfare Benefits                          |                | 3401-3402    | 66,532.00                    | 49,436.00         | -25.7%                |
| Unemployment Insurance                               |                | 3501-3502    | 161.00                       | 152.00            | -5.6%                 |
| Workers' Compensation                                |                | 3601-3602    | 7,573.00                     | 7,144.00          | -5.7%                 |
| 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>                      |                |              | 134,779.00                   | 114,002.00        | -15.4%                |
| <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         | 6,000.00                     | 5,000.00          | -16.7%                |
| Noncapitalized Equipment                             |                | 4400         | 2,500.00                     | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 8,500.00                     | 5,000.00          | -41.2%                |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 120,000.00                   | 100,000.00        | -16.7%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>120,000.00</b>            | <b>100,000.00</b> | <b>-16.7%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 160,000.00                   | 0.00              | -100.0%               |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 417,500.00                   | 350,000.00        | -16.2%                |
| 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>577,500.00</b>            | <b>350,000.00</b> | <b>-39.4%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,162,205.00</b>          | <b>872,188.00</b> | <b>-25.0%</b>         |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 51,600.00                    | 51,600.00         | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 51,600.00                    | 51,600.00         | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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<br>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<br>(a - b + c - d + e)       |                |              | (51,600.00)                  | (51,600.00)       | 0.0%                  |



| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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           | 1,852,000.00                 | 1,810,000.00      | -2.3%                 |
| 5) TOTAL, REVENUES   |                |                     | 1,852,000.00                 | 1,810,000.00      | -2.3%                 |
| <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      |                     | 511,205.00                   | 472,188.00        | -7.6%                 |
| 8) Plant Services  | 8000-8999      |                     | 651,000.00                   | 400,000.00        | -38.6%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 1,162,205.00                 | 872,188.00        | -25.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 689,795.00                   | 937,812.00        | 36.0%                 |
| <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           | 51,600.00                    | 51,600.00         | 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   |                |                     | (51,600.00)                  | (51,600.00)       | 0.0%                  |

| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | 638,195.00                   | 886,212.00        | 38.9%                 |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              | 12,225,681.00                | 12,863,876.00     | 5.2%                  |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 12,863,876.00                | 13,750,088.00     | 6.9%                  |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                                     |                | 9780         | 12,863,876.00                | 13,750,088.00     | 6.9%                  |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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               | 8,161,010.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 78,000.00                    | 75,000.00         | -3.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 8,239,010.00                 | 75,000.00         | -99.1%                |
| <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               | 507,000.00                   | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 12,427,000.00                | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 12,934,000.00                | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,694,990.00)               | 75,000.00         | -101.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (4,694,990.00)               | 75,000.00         | -101.6%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 6,393,388.00                 | 6,468,388.00      | 1.2%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 322,757.00                   | 322,757.00        | 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         | 6,070,631.00                 | 6,145,631.00      | 1.2%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 6,635,606.41                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (68,152.64)                  |                   |                       |
| 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                                      |                |              | 6,567,453.77                 |                   |                       |
| <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         | 376.10                       |                   |                       |
| 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                                 |                |              | 376.10                       |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 6,567,077.67                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 8,161,010.00                 | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 8,161,010.00                 | 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         | 45,000.00                    | 75,000.00         | 66.7%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 33,000.00                    | 0.00              | -100.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 78,000.00                    | 75,000.00         | -3.8%                 |
| <b>TOTAL, REVENUES</b>                                   |                |              | 8,239,010.00                 | 75,000.00         | -99.1%                |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 287,000.00                   | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 220,000.00                   | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 507,000.00                   | 0.00              | -100.0%               |



| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 2,000.00                     | 0.00              | -100.0%               |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 12,375,000.00                | 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         | 50,000.00                    | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 12,427,000.00                | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 12,934,000.00                | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                |              |                              |                   |                       |
|   |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                |              |                              |                   |                       |
|   |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund                          |                |              |                              |                   |                       |
|   |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                |              |                              |                   |                       |
|   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings    |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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<br>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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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           | 8,161,010.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue   |                | 8600-8799           | 78,000.00                    | 75,000.00         | -3.8%                 |
| 5) TOTAL, REVENUES   |                |                     | 8,239,010.00                 | 75,000.00         | -99.1%                |
| <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      |                     | 12,934,000.00                | 0.00              | -100.0%               |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 12,934,000.00                | 0.00              | -100.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (4,694,990.00)               | 75,000.00         | -101.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | (4,694,990.00)               | 75,000.00         | -101.6%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              | 11,088,378.00                | 6,393,388.00      | -42.3%                |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 6,393,388.00                 | 6,468,388.00      | 1.2%                  |
| 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  |                |              | 322,757.00                   | 322,757.00        | 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         | 6,070,631.00                 | 6,145,631.00      | 1.2%                  |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>               | <b>2013-14<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710                      | State School Facilities Projects | 322,757.00                           | 322,757.00                |
| Total, Restricted Balance |                                  | <u>322,757.00</u>                    | <u>322,757.00</u>         |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |
| 5) TOTAL, REVENUES  |                |                         | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |
| <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               | 105,165.00                   | 100,000.00        | -4.9%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 780,000.00        | New                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 105,165.00                   | 880,000.00        | 736.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,895,165.00                 | 1,895,330.00      | -34.5%                |
| <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               | 1,854,633.00                 | 2,536,330.00      | 36.8%                 |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (1,854,633.00)               | (2,536,330.00)    | 36.8%                 |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,040,532.00                 | (641,000.00)      | -161.6%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,916,909.00                 | 2,275,909.00      | -22.0%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 2,916,909.00                 | 2,275,909.00      | -22.0%                |
| 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 3,403,504.11                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (12,533.14)                  |                   |                       |
| 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                                      |                |              | 3,390,970.97                 |                   |                       |
| <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         | 143.21                       |                   |                       |
| 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                                 |                |              | 143.21                       |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 3,390,827.76                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 2,984,830.00                 | 2,759,830.00      | -7.5%                 |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 15,500.00                    | 15,500.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |
| <b>TOTAL, REVENUES</b>   |                |              | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 105,165.00                   | 100,000.00        | -4.9%                 |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>105,165.00</b>            | <b>100,000.00</b> | <b>-4.9%</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                         | 780,000.00        | New                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>                  | <b>780,000.00</b> | <b>New</b>            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>105,165.00</b>            | <b>880,000.00</b> | <b>736.8%</b>         |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 1,854,633.00                 | 2,536,330.00      | 36.8%                 |
| To: State School Building Fund/<br>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                               |                |              | 1,854,633.00                 | 2,536,330.00      | 36.8%                 |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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<br>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><br>(a - b + c - d + e) |                |              | (1,854,633.00)               | (2,536,330.00)    | 36.8%                 |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |
| 5) TOTAL, REVENUES   |                |                     | 3,000,330.00                 | 2,775,330.00      | -7.5%                 |
| <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      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 105,165.00                   | 880,000.00        | 736.8%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 105,165.00                   | 880,000.00        | 736.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 2,895,165.00                 | 1,895,330.00      | -34.5%                |
| <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           | 1,854,633.00                 | 2,536,330.00      | 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   |                |                     | (1,854,633.00)               | (2,536,330.00)    | 0.0%                  |

| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | 1,040,532.00                 | (641,000.00)      | -161.6%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              | 1,876,377.00                 | 2,916,909.00      | 55.5%                 |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 2,916,909.00                 | 2,275,909.00      | -22.0%                |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                     |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                                     |                | 9780         | 2,916,909.00                 | 2,275,909.00      | -22.0%                |
| 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<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
|                           |                    | <hr/>                                | <hr/>                     |
| Total, Restricted Balance |                    | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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               | 65,712.00                    | 60,000.00         | -8.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 5,820,545.00                 | 4,941,500.00      | -15.1%                |
| 5) TOTAL, REVENUES  |                |                         | 5,886,257.00                 | 5,001,500.00      | -15.0%                |
| <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,<br>7400-7499 | 4,572,183.00                 | 4,658,012.00      | 1.9%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,572,183.00                 | 4,658,012.00      | 1.9%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,314,074.00                 | 343,488.00        | -73.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,314,074.00                 | 343,488.00        | -73.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,601,903.00                 | 5,945,391.00      | 6.1%                  |
| 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  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 5,601,903.00                 | 5,945,391.00      | 6.1%                  |
| 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 6,054,162.49                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (32,795.95)                  |                   |                       |
| 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                                      |                |              | 6,021,366.54                 |                   |                       |
| <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         | 415,000.00                   |                   |                       |
| 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                                 |                |              | 415,000.00                   |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 5,606,366.54                 |                   |                       |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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<br>Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 64,700.00                    | 60,000.00         | -7.3%                 |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 1,012.00                     | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>   |                |              | 65,712.00                    | 60,000.00         | -8.7%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 5,665,500.00                 | 4,800,000.00      | -15.3%                |
| Unsecured Roll  |                | 8612         | 105,500.00                   | 105,000.00        | -0.5%                 |
| Prior Years' Taxes  |                | 8613         | 4,980.00                     | 0.00              | -100.0%               |
| Supplemental Taxes  |                | 8614         | 21,000.00                    | 18,500.00         | -11.9%                |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes                                   |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 22,000.00                    | 18,000.00         | -18.2%                |
| Net Increase (Decrease) in the Fair Value of Investments                                      |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue<br>All Other Local Revenue  |                | 8699         | 1,565.00                     | 0.00              | -100.0%               |
| All Other Transfers In from All Others  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>   |                |              | 5,820,545.00                 | 4,941,500.00      | -15.1%                |
| <b>TOTAL, REVENUES</b>  |                |              | 5,886,257.00                 | 5,001,500.00      | -15.0%                |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service  |                |              |                              |                     |                       |
| Bond Redemptions  |                | 7433         | 2,190,000.00                 | 2,095,000.00        | -4.3%                 |
| Bond Interest and Other Service<br>Charges                        |                | 7434         | 2,382,183.00                 | 2,563,012.00        | 7.6%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>4,572,183.00</b>          | <b>4,658,012.00</b> | <b>1.9%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>4,572,183.00</b>          | <b>4,658,012.00</b> | <b>1.9%</b>           |

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

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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           | 65,712.00                    | 60,000.00         | -8.7%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 5,820,545.00                 | 4,941,500.00      | -15.1%                |
| 5) TOTAL, REVENUES   |                |                     | 5,886,257.00                 | 5,001,500.00      | -15.0%                |
| <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<br>7600-7699 | 4,572,183.00                 | 4,658,012.00      | 1.9%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 4,572,183.00                 | 4,658,012.00      | 1.9%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,314,074.00                 | 343,488.00        | -73.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | 1,314,074.00                 | 343,488.00        | -73.9%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                |              |                              |                   |                       |
|  |                | 9791         | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              |                              |                   |                       |
|  |                |              | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              |                              |                   |                       |
|  |                |              | 4,287,829.00                 | 5,601,903.00      | 30.6%                 |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 5,601,903.00                 | 5,945,391.00      | 6.1%                  |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                     |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                                     |                |              |                              |                   |                       |
|  |                | 9780         | 5,601,903.00                 | 5,945,391.00      | 6.1%                  |
| 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<br/>Estimated Actuals</b> | <b>2014-15<br/>Budget</b> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
|                 | Total, Restricted Balance | 0.00                                 | 0.00                      |

| Description   | Resource Codes | Object Codes            | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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               | 2,000.00                     | 2,000.00          | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 2,000.00                     | 2,000.00          | 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,<br>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<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,000.00                     | 2,000.00          | 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 243,878.00                   | 245,878.00        | 0.8%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 243,878.00                   | 245,878.00        | 0.8%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 243,878.00                   | 245,878.00        | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 245,878.00                   | 247,878.00        | 0.8%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 245,878.00                   | 247,878.00        | 0.8%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 246,780.83                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | (1,498.47)                   |                   |                       |
| 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                                      |                |              | 245,282.36                   |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 245,282.36                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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         | 2,000.00                     | 2,000.00          | 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         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| TOTAL, REVENUES  |                |              | 2,000.00                     | 2,000.00          | 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)          |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2013-14<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>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           | 2,000.00                     | 2,000.00          | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 2,000.00                     | 2,000.00          | 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 2,000.00                     | 2,000.00          | 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<br>Estimated Actuals | 2014-15<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>             |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                |              |                              |                   |                       |
|  |                | 9791         | 243,878.00                   | 245,878.00        | 0.8%                  |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                      |                |              |                              |                   |                       |
|  |                |              | 243,878.00                   | 245,878.00        | 0.8%                  |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                  |                |              |                              |                   |                       |
|  |                |              | 243,878.00                   | 245,878.00        | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)<br>Components of Ending Fund Balance) |                |              | 245,878.00                   | 247,878.00        | 0.8%                  |
| 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         | 245,878.00                   | 247,878.00        | 0.8%                  |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description   | 2013-14 Estimated Actuals |            |            | 2014-15 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA per EC 42238.05(b)</b><br>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)  | 11,341.95                 | 11,341.95  | 11,483.96  | 11,214.79         | 11,214.79            | 11,341.95            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b><br>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><br>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>  | 11,341.95                 | 11,341.95  | 11,483.96  | 11,214.79         | 11,214.79            | 11,341.95            |
| <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>  | 11,341.95                 | 11,341.95  | 11,483.96  | 11,214.79         | 11,214.79            | 11,341.95            |
| <b>7. Adults in Correctional Facilities</b>   |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>   |                           |            |            |                   |                      |                      |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

<sup>1</sup>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<br>(If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|--------|
|   | Original Budget<br>(Form RL, Line 5c [5b])<br>(Form A, Lines A6, C1, and C2e) | Estimated/Unaudited Actuals<br>(Form RL, Line 5c [5b])<br>(Form A, Lines A6, C1, and C2e) |   |        |
| Third Prior Year (2011-12)              | 11,355.00   | 11,365.61   | N/A   | Met    |
| Second Prior Year (2012-13)             | 11,314.91   | 11,480.36   | N/A   | Met    |
| First Prior Year (2013-14) <sup>1</sup> | 11,557.63   | 11,483.96   | 0.6%  | Met    |
| Budget Year (2014-15)                   | 11,341.95   |   |   |        |

**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 |              | Enrollment Variance Level<br>(If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|--------|
|                             |        | Enrollment | CBEDS Actual |   |        |
| Third Prior Year (2011-12)  |        | 11,880     | 11,880       | 0.0%  | Met    |
| Second Prior Year (2012-13) |        | 12,022     | 12,022       | 0.0%  | Met    |
| First Prior Year (2013-14)  |        | 11,872     | 11,872       | 0.0%  | Met    |
| Budget Year (2014-15)       |        | 11,739     |              |   |        |

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

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year   | P-2 ADA   | Enrollment                             | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
|   | Estimated/Unaudited Actuals<br>(Form A, Lines 3, 6, and 25)<br>(Form A, Lines A4,C1, and C2e) | CBEDS Actual<br>(Criterion 2, Item 2A) |  |
| Third Prior Year (2011-12)  | 11,368  | 11,880                                 | 95.7%                                    |
| Second Prior Year (2012-13)   | 11,477  | 12,022                                 | 95.5%                                    |
| First Prior Year (2013-14)  | 11,342  | 11,872                                 | 95.5%                                    |
| Historical Average Ratio:   |   |  | 95.6%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | 96.1%                                    |

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

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

| Fiscal Year                   | Estimated P-2 ADA   | Enrollment                                 | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|--|----------------------------|--------|
|                               | Budget<br>(Form A, Lines A4,C1, and C2e)<br>(Form MYP, Line F2) | Budget/Projected<br>(Criterion 2, Item 2A) |                            |        |
| Budget Year (2014-15)         | 11,215  | 11,739                                     | 95.5%                      | Met    |
| 1st Subsequent Year (2015-16) | 11,110  | 11,629                                     | 95.5%                      | Met    |
| 2nd Subsequent Year (2016-17) | 10,956  | 11,468                                     | 95.5%                      | Met    |

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

|   | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| LCFF Target (Reference Only)  | 99,330,706.00            | 100,391,115.00                   | 101,745,809.00                   |
| <b>Step 1 - Change in Population</b>  | Prior Year<br>(2013-14)  | Budget Year<br>(2014-15)         | 1st Subsequent Year<br>(2015-16) |
| a. ADA (Funded)<br>(Form A, lines A6, C1, and C2e)                                      | 11,483.96                | 11,341.95                        | 11,214.79                        |
| b. Prior Year ADA (Funded)  |                          | 11,483.96                        | 11,341.95                        |
| c. Difference (Step 1a minus Step 1b)   |                          | (142.01)                         | (104.98)                         |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)                     |                          | -1.24%                           | -0.94%                           |
| <b>Step 2 - Change in Funding Level</b>   |                          | Budget Year<br>(2014-15)         | 1st Subsequent Year<br>(2015-16) |
| a. Prior Year LCFF Funding  |                          | 74,478,216.00                    | 80,964,180.00                    |
| 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)   |                          | 6,485,964.00                     | 806,196.00                       |
| d. Economic Recovery Target Funding<br>(current year increment)                         |                          |                                  | 1,024,762.00                     |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)                                 |                          | 6,485,964.00                     | 806,196.00                       |
| f. Percent Change Due to Funding Level<br>(Step 2e divided by Step 2a)                  |                          | 8.71%                            | 1.00%                            |
| <b>Step 3 - Total Change in Population and Funding Level<br/>(Step 1d plus Step 2f)</b> |                          | 7.47%                            | -0.12%                           |
|   |                          | 0.31%                            |                                  |
| <b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>                                   | <b>6.47% to 8.47%</b>    | <b>-1.12% to .88%</b>            | <b>-69% to 1.31%</b>             |

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

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

**Basic Aid District Projected LCFF Revenue**

|   | Prior Year<br>(2013-14) | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)                      | 24,883,916.00           | 24,883,916.00            |                                  |                                  |
| Percent Change from Previous Year   |                         | N/A                      | N/A                              | N/A                              |
| <b>Basic Aid Standard<br/>(percent change from<br/>previous year, plus/minus 1%):</b> |                         | N/A                      | N/A                              | N/A                              |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

|  | Prior Year<br>(2013-14) | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 77,919,602.00           | 84,442,630.00            | 85,282,701.00                    | 86,335,928.00                    |
| District's Projected Change in LCFF Revenue:             |                         | 8.37%                    | 0.99%                            | 1.23%                            |
| <b>LCFF Revenue Standard:</b>                            |                         | <b>6.47% to 8.47%</b>    | <b>-1.12% to .88%</b>            | <b>-6.9% to 1.31%</b>            |
| <b>Status:</b>   |                         | Met                      | Not Met                          | Met                              |

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

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

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

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

These amounts do not include the in-lieu property taxes due to charter schools.



**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | Estimated/Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2011-12)  | 59,174,314.53   | 64,049,327.91                                      | 92.4%  |
| Second Prior Year (2012-13) | 60,550,243.12   | 64,879,922.62                                      | 93.3%  |
| First Prior Year (2013-14)  | 66,958,118.00   | 72,216,562.00                                      | 92.7%  |
|                             | Historical Average Ratio:   |  | 92.8%  |

  

| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):<br><b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the greater<br/>of 3% or the district's reserve standard percentage):</b> | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          | 3.0%                             | 3.0%                             |
|  | <b>89.8% to 95.8%</b>    | <b>89.8% to 95.8%</b>            | <b>89.8% to 95.8%</b>            |

**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<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |        |
| Budget Year (2014-15)         | 68,068,767.00  | 74,388,150.00  | 91.5%  | Met    |
| 1st Subsequent Year (2015-16) | 68,364,175.00  | 74,835,714.00  | 91.4%  | Met    |
| 2nd Subsequent Year (2016-17) | 69,246,056.00  | 76,368,295.00  | 90.7%  | Met    |

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 7.47%                    | -0.12%                           | 0.31%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-2.53% to 17.47%</b>  | <b>-10.12% to 9.88%</b>          | <b>-9.69% to 10.31%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | 2.47% to 12.47%          | -5.12% to 4.88%                  | -4.69% to 5.31%                  |

**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<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|--------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |  |
| First Prior Year (2013-14)  | 8,506,047.00 |                                      |  |
| Budget Year (2014-15)   | 7,067,983.00 | -16.91%                              | Yes                                    |
| 1st Subsequent Year (2015-16)   | 6,498,983.00 | -8.05%                               | Yes                                    |
| 2nd Subsequent Year (2016-17)   | 6,410,983.00 | -1.35%                               | No                                     |

**Explanation:**  
(required if Yes)

Change between 13-14 and 14-15 primarily due to the loss of the 21st Century Elementary After School Program Grant. The decline between 14-15 and 15-16 is due to the ending of the PEP grant and the Youth Build grant.

|   |               |         |     |
|---|---------------|---------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |               |         |     |
| First Prior Year (2013-14)  | 10,334,840.00 |         |     |
| Budget Year (2014-15)   | 7,775,151.00  | -24.77% | Yes |
| 1st Subsequent Year (2015-16)   | 7,381,089.00  | -5.07%  | No  |
| 2nd Subsequent Year (2016-17)   | 7,362,089.00  | -0.26%  | No  |

**Explanation:**  
(required if Yes)

Change due to funding received in 13-14 not anticipated in 14-15: Common Core, Specialized Secondary Programs, TUPE Grant.

|   |              |         |     |
|---|--------------|---------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |              |         |     |
| First Prior Year (2013-14)  | 6,807,113.00 |         |     |
| Budget Year (2014-15)   | 5,942,066.00 | -12.71% | Yes |
| 1st Subsequent Year (2015-16)   | 5,536,474.00 | -6.83%  | Yes |
| 2nd Subsequent Year (2016-17)   | 5,536,474.00 | 0.00%   | No  |

**Explanation:**  
(required if Yes)

13-14 included one time money for property claim settlement (approx \$120,000), site donations for 14-15 budgeted at 50% of 13-14 actual (\$250,000), Regional unit funding decrease (\$180,000), International students tuition decrease (\$100,000)

|  |              |        |     |
|--|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |              |        |     |
| First Prior Year (2013-14)   | 5,166,618.00 |        |     |
| Budget Year (2014-15)  | 7,046,491.00 | 36.38% | Yes |
| 1st Subsequent Year (2015-16)  | 6,547,801.00 | -7.08% | Yes |
| 2nd Subsequent Year (2016-17)  | 6,747,801.00 | 3.05%  | No  |

**Explanation:**  
(required if Yes)

Balanced resources and accounting for new expenditures for targeted students resulting from proportionality calculation.

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

|                               |              |        |     |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2013-14)    | 7,244,029.00 |        |     |
| Budget Year (2014-15)         | 8,950,587.00 | 23.56% | Yes |
| 1st Subsequent Year (2015-16) | 9,169,288.00 | 2.44%  | No  |
| 2nd Subsequent Year (2016-17) | 9,409,288.00 | 2.62%  | No  |

**Explanation:**  
(required if Yes)

Balanced resources and accounting for new expenditures for targeted students resulting from proportionality calculation.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Amount        | Percent Change Over Previous Year | Status  |
|---|---------------|-----------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |               |                                   |         |
| First Prior Year (2013-14)  | 25,648,000.00 |                                   |         |
| Budget Year (2014-15)   | 20,785,200.00 | -18.96%                           | Not Met |
| 1st Subsequent Year (2015-16)   | 19,416,546.00 | -6.58%                            | Met     |
| 2nd Subsequent Year (2016-17)   | 19,309,546.00 | -0.55%                            | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |               |                                   |         |
| First Prior Year (2013-14)  | 12,410,647.00 |                                   |         |
| Budget Year (2014-15)   | 15,997,078.00 | 28.90%                            | Not Met |
| 1st Subsequent Year (2015-16)   | 15,717,089.00 | -1.75%                            | Met     |
| 2nd Subsequent Year (2016-17)   | 16,157,089.00 | 2.80%                             | 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)

Change between 13-14 and 14-15 primarily due to the loss of the 21st Century Elementary After School Program Grant. The decline between 14-15 and 15-16 is due to the ending of the PEP grant and the Youth Build grant.

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

Change due to funding received in 13-14 not anticipated in 14-15: Common Core, Specialized Secondary Programs, TUPE Grant.

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

13-14 included one time money for property claim settlement (approx \$120,000), site donations for 14-15 budgeted at 50% of 13-14 actual (\$250,000), Regional unit funding decrease (\$180,000), International students tuition decrease (\$100,000)

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

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

Balanced resources and accounting for new expenditures for targeted students resulting from proportionality calculation.

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

Balanced resources and accounting for new expenditures for targeted students resulting from proportionality calculation.

**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) | 108,823,267.00 |   |   |        |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  |                | 1% Required<br>Minimum Contribution<br>(Line 2c times 1%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses                          | 108,823,267.00 | 1,088,232.67  | 2,863,531.00  | Met    |

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

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

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

**Explanation:**

(required if NOT met and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2011-12) | Second Prior Year<br>(2012-13) | First Prior Year<br>(2013-14) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 3,047,780.00                  | 3,025,374.00                   | 3,171,759.00                  |
| b. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 11,219,627.19                 | 7,086,793.00                   | 3,121,086.15                  |
| c. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | (1.47)                        | 0.00                           | 0.00                          |
| d. Available Reserves (Lines 1a through 1c)   | 14,267,405.72                 | 10,112,167.00                  | 6,292,845.15                  |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 101,989,408.03                | 101,219,665.09                 | 105,725,318.00                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)              |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 101,989,408.03                | 101,219,665.09                 | 105,725,318.00                |
| 3. District's Available Reserve Percentage<br>(Line 1d divided by Line 2c)  | 14.0%                         | 10.0%                          | 6.0%                          |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>4.7%</b>                   | <b>3.3%</b>                    | <b>2.0%</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<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2011-12)               | (2,802,107.75)   | 64,049,327.91   | 4.4%  | Met     |
| Second Prior Year (2012-13)              | (3,217,882.99)   | 65,253,787.35   | 4.9%  | Not Met |
| First Prior Year (2013-14)               | (4,380,702.00)   | 72,216,562.00   | 6.1%  | Not Met |
| Budget Year (2014-15) (Information only) | (2,003,818.00)   | 74,488,150.00   |   |         |

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

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

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

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

The district has faced substantial increases in special education costs which has resulted in an increase to the general fund encroachment. There was a one-time negotiated settlement paid during 13-14 which resulted in a large increase to the deficit spending for one year only.

**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><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status  |
|--|--|-----------------------------|--|---------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |         |
| Third Prior Year (2011-12)               | 20,011,919.00  | 19,839,912.30               | 0.9%   | Met     |
| Second Prior Year (2012-13)              | 16,893,374.00  | 15,746,072.23               | 6.8%   | Not Met |
| First Prior Year (2013-14)               | 13,773,773.00  | 13,678,466.00               | 0.7%   | Met     |
| Budget Year (2014-15) (Information only) | 9,297,764.00   |                             |  |         |

<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)

Prior administration completed the 2012-13 budget.

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B):   | 11,215                   | 11,110                           | 10,956                           |
| <b>District's Reserve Standard Percentage Level:</b> | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

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

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

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

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

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

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

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

|   | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 108,823,267.00           | 105,768,976.00                   | 107,603,721.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 108,823,267.00           | 105,768,976.00                   | 107,603,721.00                   |
| 4. Reserve Standard Percentage Level  | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 3,264,698.01             | 3,173,069.28                     | 3,228,111.63                     |
| 6. Reserve Standard - by Amount<br>(\$64,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>3,264,698.01</b>      | <b>3,173,069.28</b>              | <b>3,228,111.63</b>              |

**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<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 3,264,698.00             | 3,173,069.00                     | 3,228,112.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 1,568,183.00             | 1,239,273.00                     | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     |                                  |                                  |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 4,832,881.00             | 4,412,342.00                     | 3,228,112.00                     |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 4.44%                    | 4.17%                            | 3.00%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>3,264,698.01</b>      | <b>3,173,069.28</b>              | <b>3,228,111.63</b>              |
| Status:  | Met                      | Met                              | Met                              |

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

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection      | Amount of Change | Percent Change | Status  |
|---|-----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |         |
| First Prior Year (2013-14)  | (11,508,864.00) |                  |                |         |
| Budget Year (2014-15)   | (13,659,102.00) | 2,150,238.00     | 18.7%          | Not Met |
| 1st Subsequent Year (2015-16)   | (14,261,233.00) | 602,131.00       | 4.4%           | Met     |
| 2nd Subsequent Year (2016-17)   | (14,683,031.00) | 421,798.00       | 3.0%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                 |                  |                |         |
| First Prior Year (2013-14)  | 1,932,933.00    |                  |                |         |
| Budget Year (2014-15)   | 2,600,430.00    | 667,497.00       | 34.5%          | Not Met |
| 1st Subsequent Year (2015-16)   | 2,600,430.00    | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2016-17)   | 2,600,430.00    | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                 |                  |                |         |
| First Prior Year (2013-14)  | 0.00            |                  |                |         |
| Budget Year (2014-15)   | 100,000.00      | 100,000.00       | New            | Not Met |
| 1st Subsequent Year (2015-16)   | 100,000.00      | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2016-17)   | 100,000.00      | 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) Increase in contribution to Special Ed as a result of the addition of 3 new classrooms.

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

**Explanation:**  
(required if NOT met) Increase in transfer in from RDA funds to cover the increase in the district's contribution to the Routine Restricted Maintenance Account.

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)

Expected contribution required to the Cafeteria fund in the subsequent years, none needed in 13-14

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2014 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                | 11                   | General Fund                         | General Fund                | 429,284                              |
| Certificates of Participation | 4                    | General Fund                         | General Fund                | 935,000                              |
| General Obligation Bonds      | 28                   | Fund 51                              | Fund 51                     | 61,695,000                           |
| Supp Early Retirement Program | 2                    | General Fund                         | General Fund                | 512,481                              |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          |                      |                                      |                             |                                      |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2014 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
| <b>TOTAL:</b>      |                      |                            |                             | 63,571,765                           |

| Type of Commitment (continued)                                       | Prior Year (2013-14)   | Budget Year (2014-15)  | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
|  | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Capital Leases   | 47,667                 | 47,667                 | 47,667                        | 47,667                        |
| Certificates of Participation  | 313,108                | 319,063                | 324,088                       | 328,213                       |
| General Obligation Bonds   | 4,572,183              | 4,658,012              | 4,809,564                     | 4,972,075                     |
| Supp Early Retirement Program  | 244,624                | 273,679                | 273,679                       | 0                             |
| State School Building Loans  |                        |                        |                               |                               |
| Compensated Absences   |                        |                        |                               |                               |
| Other Long-term Commitments (continued):                             |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
| <b>Total Annual Payments:</b>  | <b>5,177,582</b>       | <b>5,298,421</b>       | <b>5,454,998</b>              | <b>5,347,955</b>              |
| <b>Has total annual payment increased over prior year (2013-14)?</b> |                        | <b>Yes</b>             | <b>Yes</b>                    | <b>Yes</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)

The district issued GO bonds authorized by Measure E in May 2013.

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

|                     |                   |
|---------------------|-------------------|
| Self-Insurance Fund | Governmental Fund |
|---------------------|-------------------|

4. OPEB Liabilities

|   |               |
|---|---------------|
| a. OPEB actuarial accrued liability (AAL)                                       | 21,053,366.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             | 21,053,366.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? |               |
| Actuarial   |               |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation  | Jul 01, 2011  |

Data must be entered.

5. OPEB Contributions

|  | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method                           | 2,389,128.00             | 2,389,128.00                     | 2,389,128.00                     |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 2,793,190.00             | 2,893,190.00                     | 3,223,190.00                     |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 2,793,190.00             | 2,893,190.00                     | 3,223,190.00                     |
| d. Number of retirees receiving OPEB benefits  | 227                      | 208                              | 207                              |

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(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)<br>(2013-14) | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 641.1                                 | 639.1                    | 637.1                            | 635.1                            |

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

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

No

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

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

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

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

|         |
|---------|
| 456,000 |
|---------|

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 7,762,160                | 7,735,840                        | 7,709,520                        |
| 92.0%                    | 92.0%                            | 92.0%                            |
| 0.0%                     | 0.0%                             | 0.0%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 740,000                  | 749,527                          | 779,440                          |

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| Yes                      | Yes                              | Yes                              |

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

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

|   | Prior Year (2nd Interim)<br>(2013-14) | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 515.6                                 | 520.6                    | 520.6                            | 520.6                            |

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

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

|    |
|----|
| No |
|----|

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

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

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

|  |
|--|
|  |
|--|

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

|         |
|---------|
| 160,000 |
|---------|

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 4,480,917                | 4,480,917                        | 4,480,917                        |
| 92.0%                    | 92.0%                            | 92.0%                            |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 315,000                  | 322,513                          | 363,710                          |

**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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| Yes                      | Yes                              | Yes                              |

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

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

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

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

|  | Prior Year (2nd Interim)<br>(2013-14) | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 74.1                                  | 74.1                     | 74.1                             | 74.1                             |

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

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

|    |
|----|
| No |
|----|

If Yes, complete question 2.

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

|  |
|--|
|  |
|--|

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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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")          |                          |                                  |                                  |

**Negotiations Not Settled**

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

|         |
|---------|
| 184,000 |
|---------|

4. Amount included for any tentative salary schedule increases

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

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

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

|   | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | No                       | No                               | No                               |
| Total cost of H&W benefits  | 1,260,807                | 1,260,807                        | 1,260,807                        |
| Percent of H&W cost paid by employer                              | 92.0%                    | 92.0%                            | 92.0%                            |
| Percent projected change in H&W cost over prior year              |                          |                                  |                                  |

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

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

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

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

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

|  | Budget Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | No                       | No                               | No                               |
| Total cost of other benefits                                 |                          |                                  |                                  |
| Percent change in cost of other benefits over prior year     |                          |                                  |                                  |

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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

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Chico Unified School District  
2014-15 Original Budget

UNRESTRICTED GENERAL FUND

| <b>MULTI-YEAR PROJECTION</b>   |   |                               |                  |                                |                  |                                |
|--|---|-------------------------------|------------------|--------------------------------|------------------|--------------------------------|
|  |   | 2014-15<br>Original<br>Budget | Change           | 2015-16<br>Projected<br>Budget | Change           | 2016-17<br>Projected<br>Budget |
| <b>REVENUES</b>  |   |                               |                  |                                |                  |                                |
| Local Control Funding Formula  | 8010-8099                               | 80,459,742                    | 806,196          | 81,265,938                     | 1,024,762        | 82,290,700                     |
| Federal Sources  | 8100-8299                               | 42,300                        | (33,000)         | 9,300                          | 0                | 9,300                          |
| Other State Revenues   | 8300-8599                               | 1,906,024                     | (13,000)         | 1,893,024                      | (19,000)         | 1,874,024                      |
| Other Local Revenues   | 8600-8799                               | 1,134,938                     | 27,000           | 1,161,938                      | 0                | 1,161,938                      |
| <b>TOTAL REVENUES</b>  |   | <b>83,543,004</b>             | <b>787,196</b>   | <b>84,330,200</b>              | <b>1,005,762</b> | <b>85,335,962</b>              |
| <b>EXPENDITURES</b>  |   |                               |                  |                                |                  |                                |
| Certificated Salaries  | 1000-1999                               | 38,371,515                    | (418,353)        | 37,953,162                     | (322,422)        | 37,630,740                     |
| Classified Salaries  | 2000-2999                               | 10,264,206                    | 20,356           | 10,284,562                     | 83,238           | 10,367,801                     |
| Employee Benefits  | 3000-3999                               | 19,433,046                    | 693,405          | 20,126,451                     | 1,121,065        | 21,247,515                     |
| Books and Supplies   | 4000-4999                               | 2,601,403                     | (598,690)        | 2,002,713                      | 100,000          | 2,102,713                      |
| Services, Other Operating Expenses   | 5000-5999                               | 5,452,958                     | 85,000           | 5,537,958                      | 210,000          | 5,747,958                      |
| Capital Outlay   | 6000-6999                               | 50,000                        | 0                | 50,000                         | 0                | 50,000                         |
|  | 7100-7299                               |                               |                  |                                |                  |                                |
| Other Outgo  | 7400-7499                               | 292,291                       | 0                | 292,291                        | 0                | 292,291                        |
| Direct Support/Indirect Costs  | 7300-7399                               | (2,077,269)                   | 0                | (2,077,269)                    | 0                | (2,077,269)                    |
| Proportionality Increase - Targeted Funds  |   |                               | 338,932          | 338,932                        | 334,108          | 673,040                        |
| <b>TOTAL EXPENDITURES</b>  |   | <b>74,388,150</b>             | <b>120,650</b>   | <b>74,508,800</b>              | <b>1,525,989</b> | <b>76,034,789</b>              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES</b> |   |                               |                  |                                |                  |                                |
|  |   | 9,154,854                     | 666,546          | 9,821,400                      | (520,227)        | 9,301,173                      |
| <b>OTHER FINANCING SOURCES/USES</b>  |   |                               |                  |                                |                  |                                |
| Interfund Transfers  |   |                               |                  |                                |                  |                                |
| a) In  | 8910-8929                               | 2,600,430                     | 0                | 2,600,430                      | 0                | 2,600,430                      |
| b) Out   | 7610-7629                               | 100,000                       | 0                | 100,000                        | 0                | 100,000                        |
| Other Sources/Uses   |   |                               |                  |                                |                  |                                |
| a) Sources   | 8930-8979                               | 0                             | 0                | 0                              | 0                | 0                              |
| b) Uses  | 7630-7699                               | 0                             | 0                | 0                              | 0                | 0                              |
| Contributions to Restricted Programs   | 8980-8999                               | (13,659,102)                  | (602,131)        | (14,261,233)                   | (421,798)        | (14,683,031)                   |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>  |   | <b>(11,158,672)</b>           | <b>(602,131)</b> | <b>(11,760,803)</b>            | <b>(421,798)</b> | <b>(12,182,601)</b>            |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   |   |                               |                  |                                |                  |                                |
|  |   | (2,003,818)                   | 64,414           | (1,939,404)                    | (942,025)        | (2,881,428)                    |
| <b>Beginning Fund Balance</b>  |   |                               |                  |                                |                  |                                |
|  |   | 9,297,764                     |                  | 7,293,946                      |                  | 8,793,946                      |
| Transfer District's portion of MAA funding prior to July 2011  |   |                               |                  |                                |                  |                                |
|  |   |                               |                  | 1,500,000                      |                  |                                |
| <b>Ending Fund Balance</b>   |   |                               |                  |                                |                  |                                |
|  |   | 7,293,946                     |                  | 8,793,946                      |                  | 5,912,518                      |
| <b>Components of Fund Balance:</b>   |   |                               |                  |                                |                  |                                |
| <b>a) Nonspendable</b>   |   |                               |                  |                                |                  |                                |
|  | Revolving Cash                          | 25,000                        |                  | 25,000                         |                  | 25,000                         |
|  | Stores                                  | 250,000                       |                  | 250,000                        |                  | 250,000                        |
|  | Prepaid Expenditures                    | 9,600                         |                  | 9,600                          |                  | 9,600                          |
| <b>b) Restricted</b>   |   |                               |                  |                                |                  |                                |
|  |   | 0                             |                  | 0                              |                  | 0                              |
| <b>c) Committed</b>  |   |                               |                  |                                |                  |                                |
|  | Additional 2% Reserves per Board Policy | 2,176,465                     |                  | 2,115,380                      |                  | 2,152,074                      |
|  | Misc. Unrestricted Carryover            | 0                             |                  | 0                              |                  | 0                              |
| <b>d) Assigned</b>   |   |                               |                  |                                |                  |                                |
|  | Restricted Fund Balances                | 0                             |                  | 0                              |                  | 0                              |
| <b>e) Unassigned/Unappropriated</b>  |   |                               |                  |                                |                  |                                |
|  | 3% Required Reserve                     | 3,264,698                     |                  | 3,173,069                      |                  | 3,228,112                      |
| <b>Unappropriated Fund Balance</b>   |   |                               |                  |                                |                  |                                |
|  |   | 1,568,183                     |                  | 3,220,897                      |                  | 247,732                        |

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

| 2014-15<br>Original<br>Budget | Change | 2015-16<br>Projected<br>Budget | Change | 2016-17<br>Projected<br>Budget |
|-------------------------------|--------|--------------------------------|--------|--------------------------------|
|-------------------------------|--------|--------------------------------|--------|--------------------------------|

**MULTI-YEAR ASSUMPTIONS**

**ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME  
 REVENUES EQUAL EXPENDITURES**

|   | 2015-16<br>Changes | 2016-17 Changes |
|---|--------------------|-----------------|
| <b>REVENUES</b>                                     |                    |                 |
| <b>Local Control Funding Formula</b>                |                    |                 |
| COLA  | 2.10%              | 2.30%           |
| GAP Funding rate                                    | 7.9000%            | 0.0820%         |
| Projected CBEDS Enrollment                          | 11,629             | 11,468          |
| Projected P2 ADA                                    | 11,109.81          | 10,956.13       |
| Prior Year P2 ADA                                   | 11,214.79          | 11,109.81       |
| Change in Yr. to Yr. ADA                            | (104.98)           | (153.68)        |
| <b>Federal Revenues</b>                             |                    |                 |
| Forest Reserve                                      | (33,000)           | 0               |
| <b>Total Change in Federal Revenues</b>             | <b>(33,000)</b>    | <b>0</b>        |
| <b>Other State Revenues</b>                         |                    |                 |
| Unrestricted Lottery - decline in ADA               | (13,000)           | (19,000)        |
| <b>Total Change in Other State Revenues</b>         | <b>(13,000)</b>    | <b>(19,000)</b> |
| <b>Other Local Revenues</b>                         |                    |                 |
| Tuition - increase in international rate of \$1,000 | 12,000             | 0               |
| Interest  | 15,000             | 0               |
| <b>Total Change in Other Local Revenues</b>         | <b>27,000</b>      | <b>0</b>        |
| <b>TOTAL CHANGE TO REVENUES</b>                     | <b>(19,000)</b>    | <b>(19,000)</b> |



UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

|  | 2014-15<br>Original<br>Budget | Change           | 2015-16<br>Projected<br>Budget | Change           | 2016-17<br>Projected<br>Budget |
|--|-------------------------------|------------------|--------------------------------|------------------|--------------------------------|
| <b>EXPENDITURES</b>  |                               |                  |                                |                  |                                |
| <b>Certificated Salaries</b>   |                               | 0.00             |                                | 0.00             |                                |
| Adjust FTE to Enrollment (2 FTE in 15-16 & 2 FTE in 16-17)           |                               | (126,000)        |                                | (126,000)        |                                |
| Adjust Teacher on Assignment FTE (1.0 FTE)                           |                               | (82,000)         |                                |                  |                                |
| Estimated Step/Column Increases                                      |                               | 549,647          |                                | 563,578          |                                |
| Salary savings from retirements (CUTA est 20 FTE)                    |                               | (760,000)        |                                | (760,000)        |                                |
| <b>Total Change in Certificated Salaries</b>                         |                               | <b>(418,353)</b> |                                | <b>(322,422)</b> |                                |
| <b>Classified Salaries</b>   |                               |                  |                                |                  |                                |
| Estimated Step Increases   |                               | 155,356          |                                | 173,238          |                                |
| Salary savings from retirements (CSEA 15 FTE 15-16 and 10 FTE 16-17) |                               | (135,000)        |                                | (90,000)         |                                |
| <b>Total Change in Classified Salaries</b>                           |                               | <b>20,356</b>    |                                | <b>83,238</b>    |                                |
| <b>Employee Benefits</b>   |                               |                  |                                |                  |                                |
| Adjust FTE to Enrollment (2 FTE in 15-16 & 2 FTE in 16-17)           |                               | (45,735)         |                                | (47,751)         |                                |
| Adjust Teacher on Assignment FTE (1.0 FTE)                           |                               | (25,783)         |                                |                  |                                |
| Estimated Step/Column Increases - Certificated                       |                               | 84,343           |                                | 95,498           |                                |
| Salary savings from retirements (CUTA est 20 FTE)                    |                               | (116,622)        |                                | (128,782)        |                                |
| Salary savings from retirements (CSEA 15 FTE 15-16 and 10 FTE 16-17) |                               | (31,111)         |                                | (22,901)         |                                |
| Estimated Step/Column Increases - Classified                         |                               | 35,802           |                                | 44,081           |                                |
| Change in Retiree Health Benefit Costs                               |                               | 100,000          |                                | 330,000          |                                |
| Increase in STRS Rates 11.1% 15-16 and 12.7% 16-17                   |                               | 607,251          |                                | 602,092          |                                |
| Increase in PERS Rates 12.6% 15-16 and 15.0% 16-17                   |                               | 85,259           |                                | 248,827          |                                |
| <b>Total Change in Employee Benefits</b>                             |                               | <b>693,405</b>   |                                | <b>1,121,065</b> |                                |
| <b>Books and Supplies</b>  |                               |                  |                                |                  |                                |
| 2013-14 Site Discretionary carryover                                 |                               | (250,000)        |                                |                  |                                |
| 2012-13 Safe Schools Carryover                                       |                               | (60,000)         |                                |                  |                                |
| 2012-13 ADA Recovery Carryover                                       |                               | (106,500)        |                                |                  |                                |
| 2013-14 Program Carryover  |                               | (282,190)        |                                |                  |                                |
| Technology Equipment per LCAP  |                               | 100,000          |                                | 100,000          |                                |
| <b>Total Change in Books and Supplies</b>                            |                               | <b>(598,690)</b> |                                | <b>100,000</b>   |                                |
| <b>Services, Other Operating Expenses</b>                            |                               |                  |                                |                  |                                |
| Election costs - even years in November                              |                               | (60,000)         |                                | 60,000           |                                |
| Utilities Increases  |                               | 105,000          |                                | 110,000          |                                |
| Property & Liability Estimated Increase                              |                               | 40,000           |                                | 40,000           |                                |
| <b>Total Change in Services, Other Oper. Expenses</b>                |                               | <b>85,000</b>    |                                | <b>210,000</b>   |                                |
| Additional Services for Targeted Students                            |                               | 338,932          |                                | 334,108          |                                |
| <b>Capital Outlay</b>  |                               |                  |                                |                  |                                |
| <b>Total Change in Capitol Outlay</b>                                |                               | <b>0</b>         |                                | <b>0</b>         |                                |
| <b>Other Outgo</b>   |                               |                  |                                |                  |                                |
| <b>Total Change in Other Outgo</b>                                   |                               | <b>0</b>         |                                | <b>0</b>         |                                |
| <b>Direct Support/Indirect Costs</b>                                 |                               |                  |                                |                  |                                |
| Changes to Indirect Costs-GF   |                               | 0                |                                | 0                |                                |
| Changes to Indirect Costs-Other Funds                                |                               |                  |                                |                  |                                |
| <b>Total Change in Direct Support/Indirect Costs</b>                 |                               | <b>0</b>         |                                | <b>0</b>         |                                |
| <b>TOTAL CHANGES IN EXPENDITURES</b>                                 |                               | <b>120,650</b>   |                                | <b>1,525,989</b> |                                |
| <b>OTHER FINANCING SOURCES/USES</b>                                  |                               |                  |                                |                  |                                |
| <b>Interfund Transfers</b>   |                               |                  |                                |                  |                                |
| a) In  |                               |                  |                                |                  |                                |
| b) Out   |                               |                  |                                |                  |                                |
| <b>Other Sources/Uses</b>  |                               |                  |                                |                  |                                |
| a) Sources   |                               |                  |                                |                  |                                |
| b) Uses  |                               |                  |                                |                  |                                |
| <b>Contributions to Restricted Programs</b>                          |                               |                  |                                |                  |                                |
| Special Ed contribution for supplies/services                        |                               | (100,000)        |                                | (100,000)        |                                |
| Special Ed contribution for step and column                          |                               | (246,892)        |                                | (266,755)        |                                |
| Routine Restricted to 3% requirement                                 |                               | (306,538)        |                                | (55,042)         |                                |
| BTSA contribution (ending 14-15)                                     |                               | 51,299           |                                |                  |                                |
| <b>Total Change in Contributions</b>                                 |                               | <b>(602,131)</b> |                                | <b>(421,798)</b> |                                |
| <b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>                      |                               | <b>(602,131)</b> |                                | <b>(421,798)</b> |                                |

Chico Unified School District  
2014-15 Original Budget

RESTRICTED GENERAL FUND

| <b>MULTI-YEAR PROJECTION</b>   |           |  |                    |   |                  |   |
|--|-----------|--|--------------------|---|------------------|---|
|  |           | <b>2014-15<br/>Original<br/>Budget</b> | Change             | <b>2015-16<br/>Projected<br/>Budget</b> | Change           | <b>2016-17<br/>Projected<br/>Budget</b> |
| <b>REVENUES</b>  |           |  |                    |   |                  |   |
| Local Control Funding Formula  | 8010-8099 | 504,438                                | 0                  | 504,438                                 | 0                | 504,438                                 |
| Federal Sources  | 8100-8299 | 7,025,683                              | (536,000)          | 6,489,683                               | (88,000)         | 6,401,683                               |
| Other State Revenues   | 8300-8599 | 5,869,127                              | (381,062)          | 5,488,065                               | 0                | 5,488,065                               |
| Other Local Revenues   | 8600-8799 | 4,807,128                              | (432,592)          | 4,374,536                               | 0                | 4,374,536                               |
| <b>TOTAL REVENUES</b>  |           | <b>18,206,376</b>                      | <b>(1,349,654)</b> | <b>16,856,722</b>                       | <b>(88,000)</b>  | <b>16,768,722</b>                       |
| <b>EXPENDITURES</b>  |           |  |                    |   |                  |   |
| Certificated Salaries  | 1000-1999 | 8,952,475                              | 100,166            | 9,052,641                               | 102,924          | 9,155,566                               |
| Classified Salaries  | 2000-2999 | 7,318,235                              | 106,754            | 7,424,989                               | 116,697          | 7,541,686                               |
| Employee Benefits  | 3000-3999 | 7,032,922                              | 39,972             | 7,072,894                               | 47,134           | 7,120,028                               |
| Books and Supplies   | 4000-4999 | 4,445,088                              | 100,000            | 4,545,088                               | 100,000          | 4,645,088                               |
| Services, Other Operating Expenses   | 5000-5999 | 3,497,629                              | 133,701            | 3,631,330                               | 30,000           | 3,661,330                               |
| Capital Outlay   | 6000-6999 | 606,294                                | 0                  | 606,294                                 | 0                | 606,294                                 |
|  | 7100-7299 |  |                    |   |                  |   |
| Other Outgo  | 7400-7499 | 860,700                                | 0                  | 860,700                                 | 0                | 860,700                                 |
| Direct Support/Indirect Costs  | 7300-7399 | 1,621,774                              | 0                  | 1,621,774                               | 0                | 1,621,774                               |
| Reductions due to end of grant funding   |           |  | (3,655,534)        | (3,655,534)                             | (88,000)         | (3,743,534)                             |
| <b>TOTAL EXPENDITURES</b>  |           | <b>34,335,117</b>                      | <b>(3,174,941)</b> | <b>31,160,176</b>                       | <b>308,755</b>   | <b>31,468,932</b>                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES</b> |           |  |                    |   |                  |   |
|  |           | <b>(16,128,741)</b>                    | <b>1,825,287</b>   | <b>(14,303,454)</b>                     | <b>(396,755)</b> | <b>(14,700,210)</b>                     |
| <b>OTHER FINANCING SOURCES/USES</b>  |           |  |                    |   |                  |   |
| Interfund Transfers  |           |  |                    |   |                  |   |
| a) In  | 8910-8929 | 0                                      | 0                  | 0                                       | 0                | 0                                       |
| b) Out   | 7610-7629 | 0                                      | 0                  | 0                                       | 0                | 0                                       |
| Other Sources/Uses   |           |  |                    |   |                  |   |
| a) Sources   | 8930-8979 | 0                                      | 0                  | 0                                       | 0                | 0                                       |
| b) Uses  | 7630-7699 | 0                                      | 0                  | 0                                       | 0                | 0                                       |
| Contributions to Restricted Programs   | 8980-8999 | 13,659,102                             | 602,131            | 14,261,233                              | 421,798          | 14,683,031                              |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>  |           | <b>13,659,102</b>                      | <b>602,131</b>     | <b>14,261,233</b>                       | <b>421,798</b>   | <b>14,683,031</b>                       |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   |           |  |                    |   |                  |   |
|  |           | <b>(2,469,639)</b>                     | <b>2,427,418</b>   | <b>(42,221)</b>                         | <b>25,042</b>    | <b>(17,178)</b>                         |
| <b>Beginning Fund Balance</b>  |           |  |                    |   |                  |   |
|  |           | 4,742,447                              |                    | 2,272,808                               |                  | 772,808                                 |
| Transfer District's portion of MAA funding prior to July 2011  |           |  |                    | (1,500,000)                             |                  |   |
| <b>Ending Fund Balance</b>   |           |  |                    |   |                  |   |
|  |           | 2,272,808                              |                    | 772,808                                 |                  | 755,630                                 |
| <b>Components of Fund Balance:</b>   |           |  |                    |   |                  |   |
| <b>b) Restricted</b>   |           |  |                    |   |                  |   |
|  |           | 2,272,808                              |                    | 772,808                                 |                  | 755,630                                 |
| <b>Unappropriated Fund Balance</b>   |           |  |                    |   |                  |   |
|  |           | 0                                      |                    | 0                                       |                  | 0                                       |

|   |                    |                 |
|---|--------------------|-----------------|
| <b>Federal Revenues</b>                                   |                    |                 |
| Youth Build   | (397,000)          | (88,000)        |
| PEP   | (339,000)          |                 |
| Medical Billing Collaborative                             | 200,000            | 0               |
| <b>Total Federal Revenues</b>                             | <b>(536,000)</b>   | <b>(88,000)</b> |
| <b>Other State Revenues</b>                               |                    |                 |
| Prop 39 Clean Energy                                      | (381,062)          |                 |
| <b>Total State Revenues</b>                               | <b>(381,062)</b>   | <b>0</b>        |
| <b>Other Local Revenues</b>                               |                    |                 |
| Parents as Teachers                                       | (201,940)          |                 |
| Bridge to Kindergarten                                    | (230,652)          |                 |
| <b>Total Local Revenues</b>                               | <b>(432,592)</b>   | <b>0</b>        |
| <b>Certificated Salaries</b>                              |                    |                 |
| Estimated Step/Column Increases Special Ed                | 100,166            | 102,924         |
| <b>Total Change in Certificated Salaries</b>              | <b>100,166</b>     | <b>102,924</b>  |
| <b>Classified Salaries</b>                                |                    |                 |
| Estimated Step/Column Increases Special Ed                | 106,754            | 116,697         |
| <b>Total Change in Classified Salaries</b>                | <b>106,754</b>     | <b>116,697</b>  |
| <b>Employee Benefits</b>                                  |                    |                 |
| Estimated Step/Column Increases Special Ed - Certificated | 15,371             | 17,440          |
| Estimated Step/Column Increases Special Ed - Classified   | 24,601             | 29,694          |
| <b>Total Change in Employee Benefits</b>                  | <b>39,972</b>      | <b>47,134</b>   |
| <b>Books and Supplies</b>                                 |                    |                 |
| Increase in Special Ed costs                              | 100,000            | 100,000         |
| <b>Total Change in Books and Supplies</b>                 | <b>100,000</b>     | <b>100,000</b>  |
| <b>Services, Other Operating Expenses</b>                 |                    |                 |
| Routine Restricted to 3% requirement                      | 305,000            | 30,000          |
| MAA Program Support Fee                                   | (120,000)          |                 |
| BTSA Support Services                                     | (51,299)           |                 |
| <b>Total Change in Services, Other Oper. Expenses</b>     | <b>133,701</b>     | <b>30,000</b>   |
| <b>Capital Outlay</b>                                     |                    |                 |
| <b>Total Change in Capital Outlay</b>                     | <b>0</b>           | <b>0</b>        |
| <b>Other Outgo</b>  |                    |                 |
| <b>Total Change in Other Outgo</b>                        | <b>0</b>           | <b>0</b>        |
| <b>Direct Support/Indirect Costs</b>                      |                    |                 |
| <b>Reductions due to end of grant funding</b>             |                    |                 |
| Federal Programs  | (736,000)          | (88,000)        |
| Common Core   | (1,978,000)        |                 |
| Prop 39 Clean Energy                                      | (412,538)          |                 |
| Local Programs  | (528,996)          |                 |
| <b>Total Change from Reductions in Grant Funding</b>      | <b>(3,655,534)</b> | <b>(88,000)</b> |
| <b>TOTAL CHANGES IN EXPENDITURES</b>                      | <b>(3,174,941)</b> | <b>308,755</b>  |

### **OTHER FINANCING SOURCES/USES**

|   |                |                |
|---|----------------|----------------|
| <b>Interfund Transfers</b>                      |                |                |
| a) In   |                |                |
| b) Out  |                |                |
| <b>Other Sources/Uses</b>                       |                |                |
| a) Sources                                      |                |                |
| b) Uses   |                |                |
| <b>Contributions to Restricted Programs</b>     |                |                |
| Special Ed contribution for supplies/services   | 100,000        | 100,000        |
| Special Ed contribution for step and column     | 246,892        | 266,755        |
| Routine Restricted to 3% requirement            | 306,538        | 55,042         |
| BTSA contribution (ending 14-15)                | (51,299)       |                |
| <b>Total Change in Contributions</b>            | <b>602,131</b> | <b>421,798</b> |
| <b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b> | <b>602,131</b> | <b>421,798</b> |

**Chico Unified School District  
2014-15 Original Budget**

**TOTAL GENERAL FUND**

| <b>MULTI-YEAR PROJECTION</b>   |                               |                    |                                |                  |                                |
|--|-------------------------------|--------------------|--------------------------------|------------------|--------------------------------|
|  | 2014-15<br>Original<br>Budget | Change             | 2015-16<br>Projected<br>Budget | Change           | 2016-17<br>Projected<br>Budget |
| <b>REVENUES</b>  |                               |                    |                                |                  |                                |
| Local Control Funding Formula 8010-8099  | 80,964,180                    | 806,196            | 81,770,376                     | 1,024,762        | 82,795,138                     |
| Federal Sources 8100-8299  | 7,067,983                     | (569,000)          | 6,498,983                      | (88,000)         | 6,410,983                      |
| Other State Revenues 8300-8599   | 7,775,151                     | (394,062)          | 7,381,089                      | (19,000)         | 7,362,089                      |
| Other Local Revenues 8600-8799   | 5,942,066                     | (405,592)          | 5,536,474                      | 0                | 5,536,474                      |
| <b>TOTAL REVENUES</b>  | <b>101,749,380</b>            | <b>(562,458)</b>   | <b>101,186,922</b>             | <b>917,762</b>   | <b>102,104,684</b>             |
| <b>EXPENDITURES</b>  |                               |                    |                                |                  |                                |
| Certificated Salaries 1000-1999  | 47,323,990                    | (318,186)          | 47,005,804                     | (219,498)        | 46,786,306                     |
| Classified Salaries 2000-2999  | 17,582,441                    | 127,110            | 17,709,551                     | 199,936          | 17,909,487                     |
| Employee Benefits 3000-3999  | 26,465,968                    | 733,376            | 27,199,344                     | 1,168,199        | 28,367,543                     |
| Books and Supplies 4000-4999   | 7,046,491                     | (498,690)          | 6,547,801                      | 200,000          | 6,747,801                      |
| Services, Other Operating Expenses 5000-5999   | 8,950,587                     | 218,701            | 9,169,288                      | 240,000          | 9,409,288                      |
| Capital Outlay 6000-6999   | 656,294                       | 0                  | 656,294                        | 0                | 656,294                        |
| 7100-7299  |                               |                    |                                |                  |                                |
| Other Outgo 7400-7499  | 1,152,991                     | 0                  | 1,152,991                      | 0                | 1,152,991                      |
| Direct Support/Indirect Costs 7300-7399  | (455,495)                     | 0                  | (455,495)                      | 0                | (455,495)                      |
| Proportionality Increase - Targeted Funds  | 0                             | 338,932            | 338,932                        | 334,108          | 673,040                        |
| Reductions due to end of grant funding   | 0                             | (3,655,534)        | (3,655,534)                    | (88,000)         | (3,743,534)                    |
| <b>TOTAL EXPENDITURES</b>  | <b>108,723,267</b>            | <b>(3,054,291)</b> | <b>105,668,976</b>             | <b>1,834,744</b> | <b>107,503,721</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES</b> |                               |                    |                                |                  |                                |
|  | <b>(6,973,887)</b>            | <b>2,491,833</b>   | <b>(4,482,054)</b>             | <b>(916,982)</b> | <b>(5,399,037)</b>             |
| <b>OTHER FINANCING SOURCES/USES</b>  |                               |                    |                                |                  |                                |
| Interfund Transfers  |                               |                    |                                |                  |                                |
| a) In 8910-8929  | 2,600,430                     | 0                  | 2,600,430                      | 0                | 2,600,430                      |
| b) Out 7610-7629   | 100,000                       | 0                  | 100,000                        | 0                | 100,000                        |
| Other Sources/Uses   |                               |                    |                                |                  |                                |
| a) Sources 8930-8979   | 0                             | 0                  | 0                              | 0                | 0                              |
| b) Uses 7630-7699  | 0                             | 0                  | 0                              | 0                | 0                              |
| Contributions to Restricted Programs 8980-8999   | 0                             | 0                  | 0                              | 0                | 0                              |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>  | <b>2,500,430</b>              | <b>0</b>           | <b>2,500,430</b>               | <b>0</b>         | <b>2,500,430</b>               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                               |                    |                                |                  |                                |
|  | <b>(4,473,457)</b>            | <b>2,491,833</b>   | <b>(1,981,624)</b>             | <b>(916,982)</b> | <b>(2,898,607)</b>             |
| <b>Beginning Fund Balance</b>  | <b>14,040,211</b>             |                    | <b>9,566,754</b>               |                  | <b>7,585,130</b>               |
| <b>Ending Fund Balance</b>   | <b>9,566,754</b>              |                    | <b>7,585,130</b>               |                  | <b>4,686,523</b>               |
| <b>Components of Fund Balance:</b>   |                               |                    |                                |                  |                                |
| <b>a) Nonspendable</b>   |                               |                    |                                |                  |                                |
| Revolving Cash   | 25,000                        |                    | 25,000                         |                  | 25,000                         |
| Stores   | 250,000                       |                    | 250,000                        |                  | 250,000                        |
| Prepaid Expenditures   | 9,600                         |                    | 9,600                          |                  | 9,600                          |
| <b>b) Restricted</b>   |                               |                    |                                |                  |                                |
|  | 2,272,808                     |                    | 772,808                        |                  | 755,630                        |
| <b>c) Committed</b>  |                               |                    |                                |                  |                                |
| Additional 2% Reserves per Board Policy  | 0                             |                    | 0                              |                  | 0                              |
|  | 2,176,465                     |                    | 2,115,380                      |                  | 2,152,074                      |
| <b>d) Assigned</b>   |                               |                    |                                |                  |                                |
| Restricted Fund Balances   | 0                             |                    | 0                              |                  | 0                              |
| <b>e) Unassigned/Unappropriated</b>  |                               |                    |                                |                  |                                |
| 3% Required Reserve  | 0                             |                    | 0                              |                  | 0                              |
|  | 3,264,698                     |                    | 3,173,069                      |                  | 3,228,112                      |
| <b>Unappropriated Fund Balance</b>   | <b>1,568,183</b>              |                    | <b>1,239,273</b>               |                  | <b>(1,733,893)</b>             |

