

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.

District Name	Unduplicated Student Percentage	Eligible for Concentration Funding
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

2014-15

Original Budget Presentation

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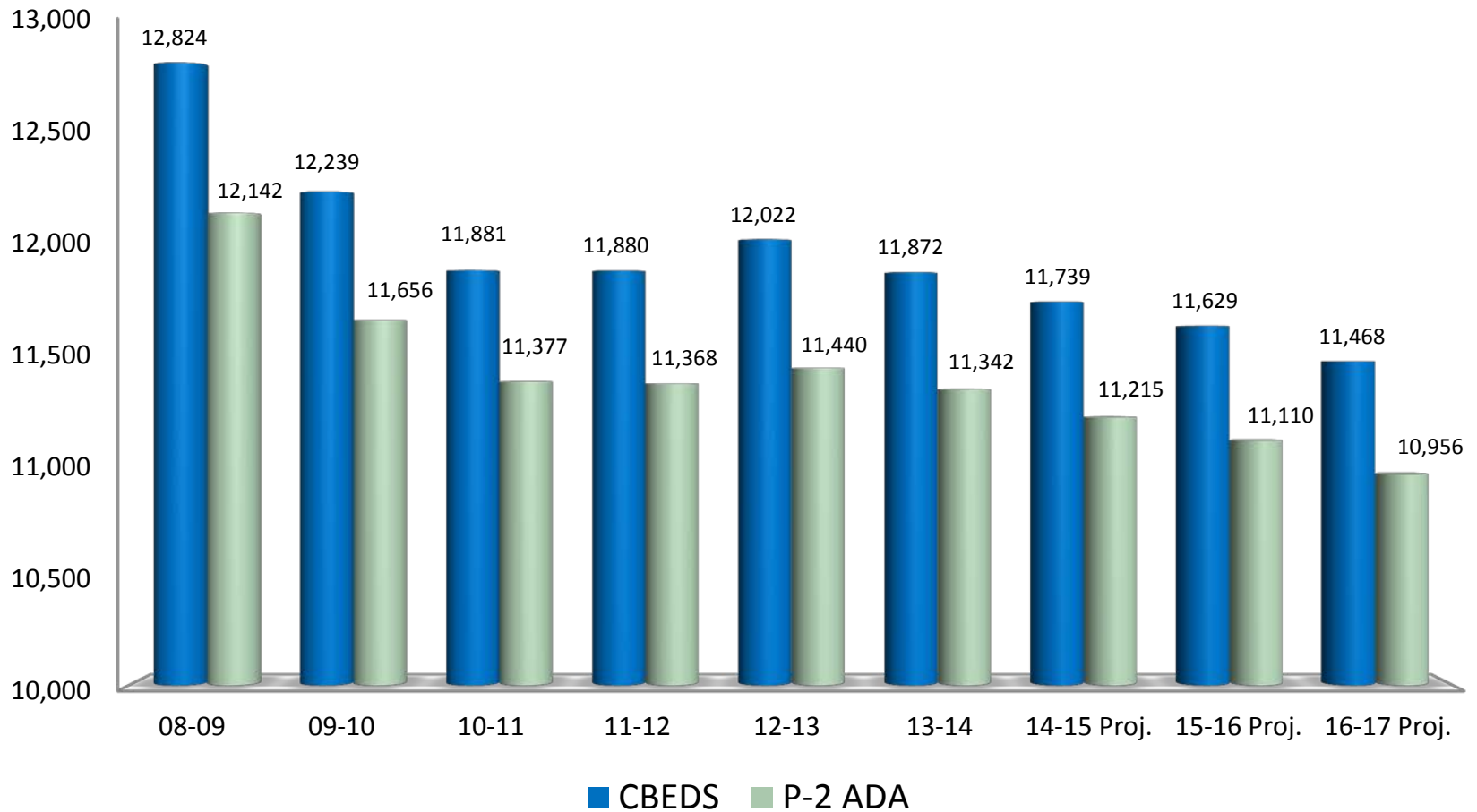


Chico Unified School District 2014-15 Original Budget Major Assumptions

The following assumptions apply to the Original Budget:

- ✓ **Local Control Funding Formula (LCFF) revenue is based on the Governor's 2014-15 May Revision proposal**
- ✓ **Funded ADA projection is 11,341.95**
- ✓ **Unduplicated student percentage is 50.78%**
- ✓ **Salaries and benefits reflect position control as of May 29th (including vacancies)**
- ✓ **STRS employer cost at 9.5% (increased from 8.25% in 2013-14)**
- ✓ **PERS employer cost at 11.771% (increased from 11.442% in 2013-14)**

Chico Unified School District 2014-15 Original Budget CBEDS vs. P2 Average Daily Attendance



Chico Unified School District 2014-15 Original Budget Income Statement

	Unrestricted	Restricted	Total
Revenue			
LCFF	\$80,459,742	\$504,438	\$80,964,180
Federal Revenues	\$42,300	\$7,025,683	\$7,067,983
State Revenues	\$1,906,024	\$5,869,127	\$7,775,151
Local Revenues	\$1,134,938	\$4,807,128	\$5,942,066
Total Revenue	\$83,543,004	\$18,206,376	\$101,749,380
Expenditures			
Certificated Salaries	(\$38,371,515)	(\$8,952,475)	(\$47,323,990)
Classified Salaries	(\$10,264,206)	(\$7,318,235)	(\$17,582,441)
Employee Benefits	(\$19,433,046)	(\$7,032,922)	(\$26,465,968)
Books and Supplies	(\$2,601,403)	(\$4,445,088)	(\$7,046,491)
Services	(\$5,452,958)	(\$3,497,629)	(\$8,950,587)
Capital Outlay	(\$50,000)	(\$606,294)	(\$656,294)
Other Outgo	(\$292,291)	(\$860,700)	(\$1,152,991)
Direct Support/Indirect Costs	\$2,077,269	(\$1,621,774)	\$455,495
Total Expenditures	(\$74,388,150)	(\$34,335,117)	(\$108,723,267)
Transfers & Contributions	(\$11,158,672)	\$13,659,102	\$2,500,430
Change in Fund Balance	(\$2,003,818)	(\$2,469,639)	(\$4,473,457)

Chico Unified School District
2014-15 Original Budget

- Contributions to restricted programs (\$13,659,102)
 - Special Education (\$10,394,272)
 - Maintenance (\$2,863,531)
 - Textbooks (\$350,000)
 - BTSA (\$51,299)
- Includes expenditures of \$1,635,171 for additional services for targeted students based on proportionality calculation
 - Additional services are identified in the LCAP

Chico Unified School District
2014-15 Original Budget
Multi Year Projection - Unrestricted General Fund Only

	2014-15 Original Budget	2015-16 Projected	2016-17 Projected
Total Revenue/Transfers In	\$86,143,434	\$86,930,630	\$87,936,392
Total Expenditures/Transfers Out	(\$74,488,150)	(\$74,608,800)	(\$76,134,789)
Contributions to Restricted Programs	(\$13,659,102)	(\$14,261,233)	(\$14,683,031)
Increase/(Decrease) in Fund Balance	(\$2,003,818)	(\$1,939,403)	(\$2,881,428)
Beginning Fund Balance	<u>\$9,297,764</u>	<u>\$7,293,946</u>	<u>\$6,854,543</u>
Transfer District's portion of MAA to unrestricted		\$1,500,000	
Ending Fund Balance	\$7,293,946	\$6,854,543	\$3,973,115
Components of Fund Balance:			
3% Required Reserve for Economic Uncertainties	\$3,264,698	\$3,173,069	\$3,228,112
Additional 2% Reserve per Board Policy	\$2,176,465	\$2,115,380	\$2,152,074
Nonspendable Reserves	\$284,600	\$284,600	\$284,600
Other Restricted Reserves	\$0	\$0	\$0
Undesignated Fund Balance	\$1,568,183	\$1,281,494	(\$1,691,671)

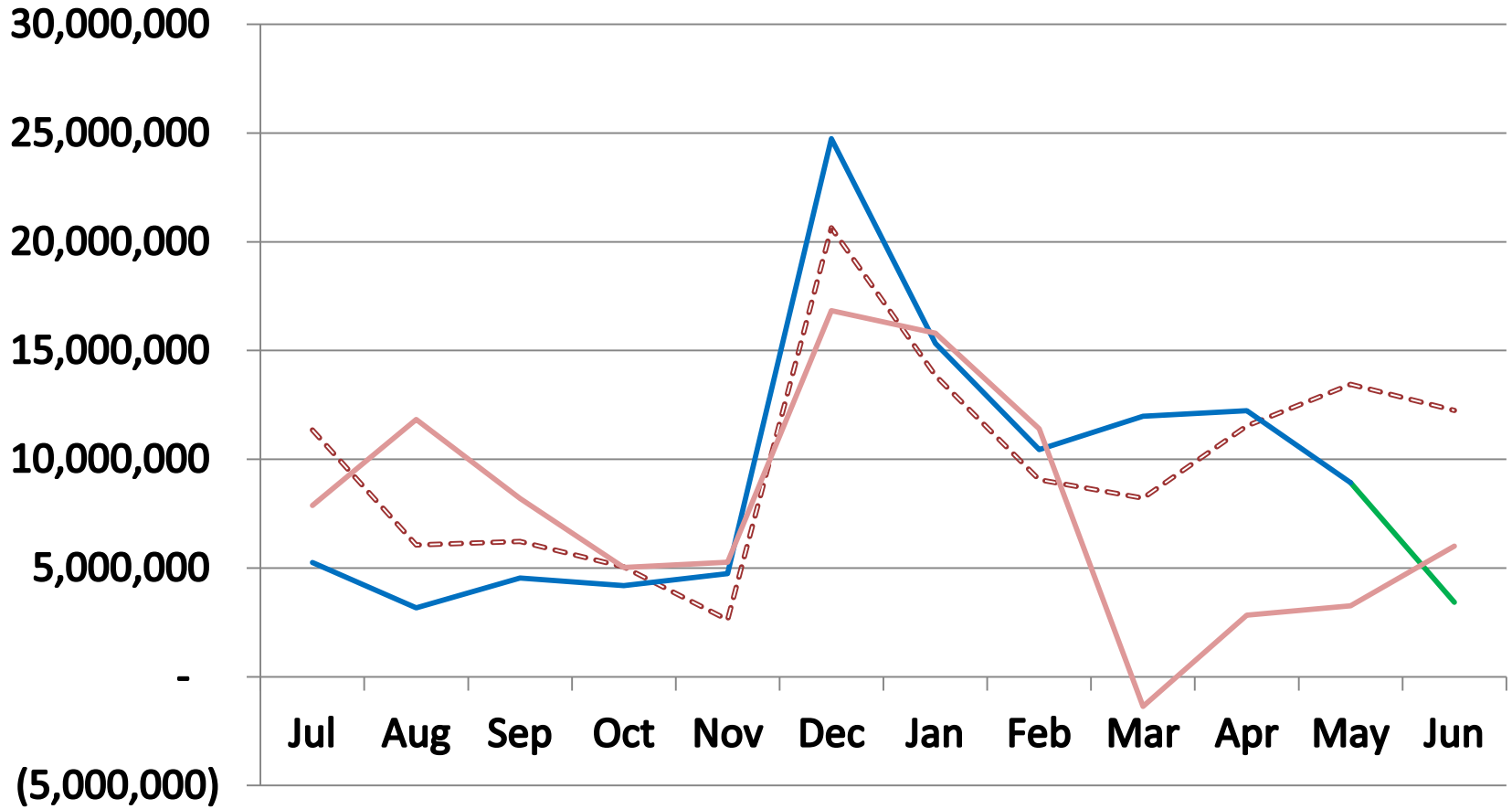


Chico Unified School District
2014-15 Original Budget
Multi Year Assumptions

The following assumptions were used to build the multi year projection:

- ✓ **2014-15, 2015-16, and 2016-17 enrollment and ADA projections based on trend and actual enrolled students for 2013-14**
 - ✓ **Decrease of 127 funded ADA in 2015-16 and an additional 105 funded ADA in 2016-17**
- ✓ **Reduction in certificated staffing due to declining enrollment**
 - ✓ **Decrease of 2 FTE in 2015-16 and an additional 2 FTE in 2016-17**
- ✓ **Increased budget for step & column, changes in STRS & PERS rates, and inflation for utility expenses**
- ✓ **Net changes (including salary savings and retiree health benefits) for certificated and classified retirements**
- ✓ **Increased expenditure budget for additional services for targeted students, based on the proportionality calculation**
- ✓ **Used School Services dartboard for GAP funding rate**
 - ✓ **7.90% in 2015-16**
 - ✓ **8.20% in 2016-17**

Chico Unified School District
 2014-15 Original Budget
General Fund Cash Flow



--- 2014-15 Projection — 2013-14 Projection — 2013-14 — 2012-13



Chico Unified School District
2014-15 Original Budget
Update on the State Budget

- The state legislature adopted the 2014-15 budget on June 15th
- **Next step** → Governor Brown's desk for approval
- **Major Changes**
 - Gap funding is estimated at just over 29%, as compared to 28.05% at May Revise
 - Nearly \$1 billion in cash deferrals will still exist in 2014-15
 - \$400.5 million is provided for prior mandate claims
 - Will be distributed based on ADA, not actual claims submitted
 - Trailer bill language states the intent for these funds are for the implementation of Common Core State Standards, but can be used for “any one-time purpose, as determined by the governing board”
 - No specific Common Core dollars
 - Districts will have to “substantiate” any excess reserves over the required minimum beginning in 2015-16 (6% for CUSD)
 - Proposed employer STRS rate is 8.88%
 - Current 2014-15 budget estimated 9.5% based on May Revise

Chico Unified School District
2014-15 Original Budget
Going Forward

- The CUSD budget is financially unhealthy
 - Deficit spending
 - Declining enrollment
 - Increased contribution of unrestricted dollars to restricted programs
 - Salaries & Benefits are **91.5%** of unrestricted expenditures
- Next steps
 - Further analysis regarding deficit spending
 - Recruitment of vacant positions, which are included in the budget
 - Start of school enrollment
 - Communication to departments and school sites of their budget allocations
 - Close 2013-14 books by September 15th

QUESTIONS?

Chico Unified School District
2014-15 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2014-15 Original Budget	Change	2015-16 Projected Budget	Change	2016-17 Projected Budget
REVENUES						
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
TOTAL REVENUES		83,543,004	787,196	84,330,200	1,005,762	85,335,962
EXPENDITURES						
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
TOTAL EXPENDITURES		74,388,150	120,650	74,508,800	1,525,989	76,034,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		9,154,854	666,546	9,821,400	(520,227)	9,301,173
OTHER FINANCING SOURCES/USES						
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)
TOTAL OTHER FINANCING SOURCES/USES		(11,158,672)	(602,131)	(11,760,803)	(421,798)	(12,182,601)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,003,818)	64,414	(1,939,404)	(942,025)	(2,881,428)
Beginning Fund Balance						
		9,297,764		7,293,946		8,793,946
Transfer District's portion of MAA funding prior to July 2011						
				1,500,000		
Ending Fund Balance						
		7,293,946		8,793,946		5,912,518
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,000		25,000		25,000
	Stores	250,000		250,000		250,000
	Prepaid Expenditures	9,600		9,600		9,600
b) Restricted						
		0		0		0
c) Committed						
	Additional 2% Reserves per Board Policy	2,176,465		2,115,380		2,152,074
	Misc. Unrestricted Carryover	0		0		0
d) Assigned						
	Restricted Fund Balances	0		0		0
e) Unassigned/Unappropriated						
	3% Required Reserve	3,264,698		3,173,069		3,228,112
Unappropriated Fund Balance						
		1,568,183		3,220,897		247,732

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

2014-15 Original Budget	Change	2015-16 Projected Budget	Change	2016-17 Projected Budget
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MULTI-YEAR ASSUMPTIONS

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

	2015-16 Changes	2016-17 Changes
REVENUES		
Local Control Funding Formula		
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)
Federal Revenues		
Forest Reserve	(33,000)	0
Total Change in Federal Revenues	(33,000)	0
Other State Revenues		
Unrestricted Lottery - decline in ADA	(13,000)	(19,000)
Total Change in Other State Revenues	(13,000)	(19,000)
Other Local Revenues		
Tuition - increase in international rate of \$1,000	12,000	0
Interest	15,000	0
Total Change in Other Local Revenues	27,000	0
TOTAL CHANGE TO REVENUES	(19,000)	(19,000)

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2014-15 Original Budget	Change	2015-16 Projected Budget	Change	2016-17 Projected Budget
EXPENDITURES					
Certificated Salaries		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)	
Total Change in Certificated Salaries		(418,353)		(322,422)	
Classified Salaries					
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)	
Total Change in Classified Salaries		20,356		83,238	
Employee Benefits					
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	
Total Change in Employee Benefits		693,405		1,121,065	
Books and Supplies					
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	
Total Change in Books and Supplies		(598,690)		100,000	
Services, Other Operating Expenses					
Election costs - even years in November		(60,000)		60,000	
Utilities Increases		105,000		110,000	
Property & Liability Estimated Increase		40,000		40,000	
Total Change in Services, Other Oper. Expenses		85,000		210,000	
Additional Services for Targeted Students		338,932		334,108	
Capital Outlay					
Total Change in Capitol Outlay		0		0	
Other Outgo					
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		0		0	
Changes to Indirect Costs-Other Funds					
Total Change in Direct Support/Indirect Costs		0		0	
TOTAL CHANGES IN EXPENDITURES		120,650		1,525,989	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In					
b) Out					
Other Sources/Uses					
a) Sources					
b) Uses					
Contributions to Restricted Programs					
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			
Total Change in Contributions		(602,131)		(421,798)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(602,131)		(421,798)	

Chico Unified School District
2014-15 Original Budget

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2014-15 Original Budget	Change	2015-16 Projected Budget	Change	2016-17 Projected Budget
REVENUES						
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
TOTAL REVENUES		18,206,376	(1,349,654)	16,856,722	(88,000)	16,768,722
EXPENDITURES						
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)
TOTAL EXPENDITURES		34,335,117	(3,174,941)	31,160,176	308,755	31,468,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(16,128,741)	1,825,287	(14,303,454)	(396,755)	(14,700,210)
OTHER FINANCING SOURCES/USES						
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
TOTAL OTHER FINANCING SOURCES/USES		13,659,102	602,131	14,261,233	421,798	14,683,031
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,469,639)	2,427,418	(42,221)	25,042	(17,178)
Beginning Fund Balance						
		4,742,447		2,272,808		772,808
Transfer District's portion of MAA funding prior to July 2011				(1,500,000)		
Ending Fund Balance						
		2,272,808		772,808		755,630
Components of Fund Balance:						
b) Restricted						
		2,272,808		772,808		755,630
Unappropriated Fund Balance						
		0		0		0

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

OTHER FINANCING SOURCES/USES

Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		
Contributions to Restricted Programs		
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)	
Total Change in Contributions	602,131	421,798
TOTAL CHANGES IN OTHER FINANCING SOURCES	602,131	421,798

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

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION					
	2014-15 Original Budget	Change	2015-16 Projected Budget	Change	2016-17 Projected Budget
REVENUES					
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
TOTAL REVENUES	101,749,380	(562,458)	101,186,922	917,762	102,104,684
EXPENDITURES					
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)
TOTAL EXPENDITURES	108,723,267	(3,054,291)	105,668,976	1,834,744	107,503,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES					
	(6,973,887)	2,491,833	(4,482,054)	(916,982)	(5,399,037)
OTHER FINANCING SOURCES/USES					
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
TOTAL OTHER FINANCING SOURCES/USES	2,500,430	0	2,500,430	0	2,500,430
NET INCREASE (DECREASE) IN FUND BALANCE					
	(4,473,457)	2,491,833	(1,981,624)	(916,982)	(2,898,607)
Beginning Fund Balance	14,040,211		9,566,754		7,585,130
Ending Fund Balance	9,566,754		7,585,130		4,686,523
Components of Fund Balance:					
a) Nonspendable					
Revolving Cash	25,000		25,000		25,000
Stores	250,000		250,000		250,000
Prepaid Expenditures	9,600		9,600		9,600
b) Restricted					
	2,272,808		772,808		755,630
c) Committed					
Additional 2% Reserves per Board Policy	0		0		0
	2,176,465		2,115,380		2,152,074
d) Assigned					
Restricted Fund Balances	0		0		0
e) Unassigned/Unappropriated					
3% Required Reserve	0		0		0
	3,264,698		3,173,069		3,228,112
Unappropriated Fund Balance	1,568,183		1,239,273		(1,733,893)

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 18, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Eileen Robinson

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

Date of Meeting:

6/18/2014

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)	
A. REVENUES									
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. EXPENDITURES									
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 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
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)	
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			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)	
LCFF SOURCES									
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%
Subtotal, LCFF Sources			77,919,602.00	0.00	77,919,602.00	84,442,630.00	0.00	84,442,630.00	8.4%
LCFF Transfers									
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%
TOTAL, LCFF SOURCES			73,973,778.00	504,438.00	74,478,216.00	80,459,742.00	504,438.00	80,964,180.00	8.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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%
TOTAL, FEDERAL REVENUE			46,627.00	8,459,420.00	8,506,047.00	42,300.00	7,025,683.00	7,067,983.00	-16.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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%
TOTAL, OTHER STATE REVENUE			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%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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%
TOTAL, OTHER LOCAL REVENUE			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%
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	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%
TOTAL, CERTIFICATED SALARIES			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%
CLASSIFIED SALARIES									
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%
TOTAL, CLASSIFIED SALARIES			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%
EMPLOYEE BENEFITS									
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%
TOTAL, EMPLOYEE BENEFITS			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%
BOOKS AND SUPPLIES									
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%
TOTAL, BOOKS AND SUPPLIES			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%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	406,494.00	406,494.00	50,000.00	606,294.00	656,294.00	61.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,291.00	864,285.00	1,156,576.00	292,291.00	860,700.00	1,152,991.00	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,890,129.00)	1,512,626.00	(377,503.00)	(2,077,269.00)	1,621,774.00	(455,495.00)	20.7%
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	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
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(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%
TOTAL, OTHER FINANCING SOURCES/USES									
(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)	
A. REVENUES									
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. EXPENDITURES (Objects 1000-7999)									
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
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		4,710,946.00	2,272,808.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,877.00	(291,381.00)	-499.8%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,177.00	(303,881.00)	-758.1%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,010,657.68		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			2,810,549.00	3,143,262.00	11.8%
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			68,410.00	115,593.00	69.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	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 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 Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	85,811.00	0.00	-100.0%
All Other State Revenue	All Other	8590	24,944.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			241,418.00	132,939.00	-44.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
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 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%
TOTAL, OTHER LOCAL REVENUE			36,995.00	21,400.00	-42.2%
TOTAL, REVENUES			3,157,372.00	3,413,194.00	8.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			1,291,711.00	1,566,977.00	21.3%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			214,850.00	201,669.00	-6.1%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			479,616.00	534,786.00	11.5%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			248,610.00	343,725.00	38.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			694,405.00	782,522.00	12.7%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			23,399.00	65,000.00	177.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
TOTAL, EXPENDITURES			3,084,495.00	3,704,575.00	20.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,700.00)	(12,500.00)	-53.2%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,084,495.00	3,704,575.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,877.00	(291,381.00)	-499.8%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,177.00	(303,881.00)	-758.1%
F. FUND BALANCE, RESERVES					
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					
		9740	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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
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 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,634.00	(84,281.00)	-241.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	100,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,634.00	15,719.00	-73.6%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			318,440.48		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			3,649,160.00	3,331,500.00	-8.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	279,000.00	257,000.00	-7.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,000.00	257,000.00	-7.9%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			837,000.00	809,500.00	-3.3%
TOTAL, REVENUES			4,765,160.00	4,398,000.00	-7.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			1,653,276.00	1,565,391.00	-5.3%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			723,697.00	780,041.00	7.8%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			1,919,500.00	1,742,000.00	-9.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,454.00	99,250.00	-12.5%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	245,599.00	245,599.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			245,599.00	245,599.00	0.0%
TOTAL, EXPENDITURES			4,705,526.00	4,482,281.00	-4.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	100,000.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,705,526.00	4,482,281.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			59,634.00	(84,281.00)	-241.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,634.00	15,719.00	-73.6%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
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 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			599.89		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
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%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,339,486.00)	(13,413,452.00)	473.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,339,486.00)	(13,413,452.00)	473.4%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			13,863,098.66		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	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%
TOTAL, OTHER LOCAL REVENUE			30,325.00	15,000.00	-50.5%
TOTAL, REVENUES			30,325.00	15,000.00	-50.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			35,325.00	3,081,452.00	8623.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	618,750.00	2,500,000.00	304.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			618,750.00	2,500,000.00	304.0%
CAPITAL OUTLAY					
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 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%
TOTAL, CAPITAL OUTLAY			1,715,736.00	7,847,000.00	357.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,369,811.00	13,428,452.00	466.6%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,369,811.00	13,428,452.00	466.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,339,486.00)	(13,413,452.00)	473.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,339,486.00)	(13,413,452.00)	473.4%
F. FUND BALANCE, RESERVES					
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) 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	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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			689,795.00	937,812.00	36.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			638,195.00	886,212.00	38.9%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,995,099.48		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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 Mitigation/Developer Fees		8681	1,760,000.00	1,725,000.00	-2.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,852,000.00	1,810,000.00	-2.3%
TOTAL, REVENUES			1,852,000.00	1,810,000.00	-2.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			321,426.00	303,186.00	-5.7%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			134,779.00	114,002.00	-15.4%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			8,500.00	5,000.00	-41.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	100,000.00	-16.7%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			577,500.00	350,000.00	-39.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,162,205.00	872,188.00	-25.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ 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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(51,600.00)	(51,600.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,162,205.00	872,188.00	-25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			689,795.00	937,812.00	36.0%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			638,195.00	886,212.00	38.9%
F. FUND BALANCE, RESERVES					
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) 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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,694,990.00)	75,000.00	-101.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,694,990.00)	75,000.00	-101.6%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,567,077.67		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	8,161,010.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			8,161,010.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			78,000.00	75,000.00	-3.8%
TOTAL, REVENUES			8,239,010.00	75,000.00	-99.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			507,000.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,934,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,694,990.00)	75,000.00	-101.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,694,990.00)	75,000.00	-101.6%
F. FUND BALANCE, RESERVES					
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) 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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
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 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,895,165.00	1,895,330.00	-34.5%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,040,532.00	(641,000.00)	-161.6%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,390,827.76		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds 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%
TOTAL, OTHER LOCAL REVENUE			3,000,330.00	2,775,330.00	-7.5%
TOTAL, REVENUES			3,000,330.00	2,775,330.00	-7.5%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,165.00	100,000.00	-4.9%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	780,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,165.00	880,000.00	736.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,854,633.00	2,536,330.00	36.8%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,854,633.00	2,536,330.00	36.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,854,633.00)	(2,536,330.00)	36.8%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,165.00	880,000.00	736.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,895,165.00	1,895,330.00	-34.5%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,040,532.00	(641,000.00)	-161.6%
F. FUND BALANCE, RESERVES					
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) Components of Ending Fund Balance)					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	2,916,909.00	2,275,909.00	-22.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,572,183.00	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,314,074.00	343,488.00	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,314,074.00	343,488.00	-73.9%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,606,366.54		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	64,700.00	60,000.00	-7.3%
Other Subventions/In-Lieu Taxes		8572	1,012.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			65,712.00	60,000.00	-8.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies 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 Delinquent Non-LCFF 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 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%
TOTAL, OTHER LOCAL REVENUE			5,820,545.00	4,941,500.00	-15.1%
TOTAL, REVENUES			5,886,257.00	5,001,500.00	-15.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,190,000.00	2,095,000.00	-4.3%
Bond Interest and Other Service 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,572,183.00	4,658,012.00	1.9%
TOTAL, EXPENDITURES			4,572,183.00	4,658,012.00	1.9%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,572,183.00	4,658,012.00	1.9%
10) TOTAL, EXPENDITURES			4,572,183.00	4,658,012.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,314,074.00	343,488.00	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,314,074.00	343,488.00	-73.9%
F. FUND BALANCE, RESERVES					
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) 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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			245,282.36		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
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) 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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
		<hr/>	<hr/>
	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
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,341.95	11,341.95	11,483.96	11,214.79	11,214.79	11,341.95
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,341.95	11,341.95	11,483.96	11,214.79	11,214.79	11,341.95
5. District Funded County Program ADA						
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						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	11,341.95	11,341.95	11,483.96	11,214.79	11,214.79	11,341.95
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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.

¹For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	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) ¹	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 (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 of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (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 (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	99,330,706.00	100,391,115.00	101,745,809.00
Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)
a. ADA (Funded) (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 (Step 1c divided by Step 1b)		-1.24%	-0.94%
Step 2 - Change in Funding Level		Budget Year (2014-15)	1st Subsequent Year (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 (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 (Step 2e divided by Step 2a)		8.71%	1.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		7.47%	-0.12%
		0.31%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	6.47% to 8.47%	-1.12% to .88%	-69% to 1.31%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

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

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	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%
LCFF Revenue Standard:		6.47% to 8.47%	-1.12% to .88%	-69% to 1.31%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	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 (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
		3.0%	3.0%
	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.47%	-0.12%	0.31%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.53% to 17.47%	-10.12% to 9.88%	-9.69% to 10.31%
3. District's Other Revenues and Expenditures 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 Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
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.

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

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

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
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
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
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 Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	108,823,267.00	1,088,232.67	2,863,531.00	Met

¹ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,047,780.00	3,025,374.00	3,171,759.00
b. Unassigned/Unappropriated (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 Resources (Fund 01, Object 979Z, if negative, for each of 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 (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 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	101,989,408.03	101,219,665.09	105,725,318.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	14.0%	10.0%	6.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.7%	3.3%	2.0%

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(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 ¹	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

¹ 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 ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	20,011,919.00	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			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

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

10C. Calculating the District's Budgeted Reserve Amount

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

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

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
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
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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
TOTAL:				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):				
Total Annual Payments:	5,177,582	5,298,421	5,454,998	5,347,955
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

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.

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

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

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

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

Certificated (Non-management) - Other

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	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 (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)?			
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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the budget and MYPs?	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?

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

End of School District Budget Criteria and Standards Review
