

# SONOMA COUNTY OFFICE OF EDUCATION

## AB 2756 REPORTING REQUIREMENTS

District: \_\_\_\_\_

Bellevue

**Please check one:**



The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.



The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐

Signature: \_\_\_\_\_

[Signature]

Chief Business Official

Date: \_\_\_\_\_

6/24/14

*Please submit this form and any accompanying reports to:  
Judy Thomson, Director Fiscal Services  
Sonoma County Office of Education*

June 24, 2014

TO: Bellevue School District Board of Trustees  
Dr. Alicia Henderson, Superintendent  
Stony Point Academy Board

RE: Stony Point Academy 2014-15 Budget

Stony Point Academy just completed its first year with P2 ADA of 40 and enrollment of 47. Sarah Lampenfeld is the Business Manager for the charter. The charter continues to increase ADA with projected ADA of 74 for 2014/15 with 8<sup>th</sup> grade added, ADA of 111 for 2015-16 with 9<sup>th</sup> grade added and 148 ADA for 2016/17 with 10<sup>th</sup> grade added. The Charter will make its first payment to the District on July 1 2015 for their loan. Also with our district having a Charter on our Bellevue site that is a 7<sup>th</sup> grade through 12<sup>th</sup> grade we hope to build our District enrollment. Once starting in our District a student can continue through 12<sup>th</sup> grade graduation.

For 2014-15 fiscal year the District will bill the Charter for their Business Manager in the amount of \$28,332. The District will also charge an oversight fee in the amount of \$17,212 (3% of LCFF base, supplemental and concentration grant). Staffing will be 3.75 F.T.E. certificated staff, and 1.75 F.T.E. classified staff for a total estimated cost of \$351,989.

For 13/14 they are reporting a deficiency of \$54,864 and in 14/15 they are reporting a deficiency of \$29,419. Starting in 2015-16 with the increased enrollment they should have a positive balance which is estimated at \$152,208. For 13/14 and 14/15 the Charter is unable to budget for their reserves but in 15/16 and 16/17 their reserves should be met. The Charter must continue to be conservative in their projections until actual numbers are known.

Stony Point Academy has several parent volunteers and are offering photography , music, leadership, drawing, and 4-H. These are all done by volunteers who have the expertise's in these areas. I know this Charter has fiscal challenges but with the involvement of their community and commitment of their staff and continuing to be conservative in their projections.

The District will continue to closely monitor the finances of the Charter with the Business Manager giving updates at each interim with her next update to be given at First Interim in December.

June 23, 2014

TO: Alicia Henderson, Ph.D, Superintendent

FROM: Susie Raymond, Director of Business Services

RE: 2014-2015 Estimated Budget and 2013-2014 Estimated Actuals

Attached are the required State forms for the June budget adoption of the 2014-2015 budget. All income figures are estimates based on information provided by School Services of California, Inc., through the Sonoma County Office of Education. Budget was based on the new LCFF..

The following are important facts regarding the calculation of this year's budget.

1. ADA used is 1324 for the District and 408 for Kawana Charter. A fact to remember is we can use prior year ADA for the District but the Charter will be based on actual ADA for 14/15. With our Kawana Charter our goal is to increase our enrollment. Also we will continue working with our students and families to insure less absences equaling higher ADA (attendance which drives our revenue).
2. For 2014/15 the cola is .86% with Gap funding of 28.05. For 2015-16 the cola is 2.12% with Gap funding of 33.95, 2016-17 the cola is 2.30% with Gap funding of 21.67.
3. Step and column costs have been included for any employees who could move up the salary schedule. Actual increases will not be known until after August 1. August 1 is the cut-off date for confirmation of unit credit. Grades K-3 is staffed at 24:1, the same as 2013-14. Some personnel placements are still tentative. This could have either a positive or negative effect on the budget.
4. For 2013-14 and there are no furlough days.
5. Contributions from unrestricted to restricted have increased due to increased costs in Special Ed and anticipated retirements.
6. For 13/14 the retirement incentive was unlimited to the number of employees who could take the cash incentive. We have 7 Certificated employees taking the incentive for a total cost of \$323,000 which will be paid in 14/15 fiscal year and is included in the budget. Starting in 14/15 the early retirement incentive program is available to only three eligible employees each school year. As of this date SCOE Special Ed estimates for 14/15 have not been received from SELPA so our estimates will remain the same as Second Interim. Redwood Consortium total costs for 13/14 are estimated at \$1,438,579. Our encroachment is estimated at \$1,703,884. Special Education transportation will be budgeted at \$394,700. This could change depending on the numbers.
7. Transportation encroachment has been estimated at \$138,132 and Special Education fixed cost at \$196,146.
8. The contribution to the Maintenance program (Resource 8150) will be made by transferring funds from the General fund to Maintenance (Resource 8150) in the amount of \$586,156. This is a 3% contribution.

9. Unemployment Insurance has remained the same at .0005 and has been budgeted.
10. PERS is budgeted at .11771.
11. No Mandated Cost income has been budgeted.
12. Property & Liability Premium has been budgeted at \$171,231 an increase of \$108,416 from last year.
13. Lottery income is projected at \$124 for unrestricted and \$30 for restricted.
14. I did not budget MAA reimbursements since we are unsure as to when we will receive money. This money is based on completed time surveys that are done by our Superintendent and Special Ed department.
15. Class sizes will remain at 24:1 for 14/15 and beyond.
16. The solar panel project generates rebate checks and the estimated revenue for 14/15 is \$135,000 we also receive a reduction in our PG&E bills.
17. The balance in Fund 14 will be Committed for Deferred Maintenance projects.
18. The balance in Fund 21 will be Assigned for facility projects.
19. Fund 25 will have an Assigned Balance that will be used for facility projects only.
20. Fund 01 has an Assigned Balance of \$50,000 for ongoing maintenance.

The District Bond Measure passed and the District will be selling bonds to pay off the \$2.4M loan for the Solar Panels and to start work on Kawana School.



# BALANCING SPREADSHEET

(complete and submit with Adopted Budget)

## 14-15 ADOPTED BUDGET

Purpose: verify that the Escape budget model and the Adopted Budget MYP to agree to the LCFF Calculator results

This tab is for a District with internal 03 charter

Bellevue

select District name from drop-down

				2013-14	2014-15	2015-16	2016-17
<b>LCFF Calculator</b>							
<i>from calculator</i>							
		State Aid		5,205,626	6,898,584	8,519,185	9,349,317
		EPA		1,632,559	1,632,559	1,632,559	1,632,559
		Property Taxes		5,469,488	5,469,488	5,469,488	5,469,488
		In-Lieu		-121,207	-220,012	-323,393	-422,704
		<i>subtotal</i>		12,186,466	13,780,619	15,297,839	16,028,660
<i>additional sources (not in calculator)</i>							
		property tax transfer-spec ed 8097		0	0	0	0
		basic aid supplemental		0	0	0	0
		basic aid choice		0	0	0	0
		<i>total</i>		\$12,186,466 △	\$13,780,619 ◇	\$15,297,839 ●	\$16,028,660 □
<b>Escape</b>							
	resource	object					
sacs fund 01 + 03	0000	8011 State Aid + choice + supplemental		5,205,626			
sacs fund 01 + 03	0000	8012 EPA		1,632,559			
sacs fund 01 + 03	0000	802x-804x Property Taxes		5,469,488			
sacs fund 01 + 03	0000	8091 LCFF transfer		0			
sacs fund 01 + 03	0000	8096 In-Lieu of Property Tax		-121,207			
fund 14	0000	8091 LCFF transfer		0			
		<i>subtotal</i>		12,186,466			
sacs fund 01 + 03	0000	8097 property tax transfer-spec ed		0			
		<i>total</i>		\$12,186,466 △			
<b>Multi-year Projection</b>							
MYP- sacs fund 01 + 03		LCFF Sources (8010-8099)		12,186,466	13,780,619	15,297,839	16,028,660
MYP- other funds		LCFF Sources		0	0	0	0
		<i>total</i>		\$12,186,466 △	\$13,780,619 ◇	\$15,297,839 ●	\$16,028,660 □

balanced

balanced

balanced

balanced

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	13,780,619.00	11.01%	15,297,839.00	4.78%	16,028,660.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	259,741.00	0.00%	259,741.00	0.00%	259,741.00
4. Other Local Revenues	8600-8799	211,838.46	0.00%	211,838.46	0.00%	211,838.46
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,649,040.08)	-2.78%	(2,575,400.00)	5.82%	(2,725,300.00)
6. Total (Sum lines A1 thru A5c)		11,603,158.38	13.71%	13,194,018.46	4.40%	13,774,939.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,886,334.73		6,062,924.73
b. Step & Column Adjustment				176,590.00		181,887.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,886,334.73	3.00%	6,062,924.73	3.00%	6,244,811.73
2. Classified Salaries						
a. Base Salaries				1,466,599.31		1,495,930.31
b. Step & Column Adjustment				29,331.00		29,919.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,466,599.31	2.00%	1,495,930.31	2.00%	1,525,849.31
3. Employee Benefits	3000-3999	2,076,084.05	5.00%	2,179,888.00	5.00%	2,288,882.00
4. Books and Supplies	4000-4999	342,066.50	0.86%	345,000.00	0.00%	345,000.00
5. Services and Other Operating Expenditures	5000-5999	1,641,431.20	0.22%	1,645,000.00	0.00%	1,645,000.00
6. Capital Outlay	6000-6999	383,855.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	514,370.56	1.20%	520,550.00	1.22%	526,908.00
8. Other Outgo - Transfers of Indirect Costs	7500-7399	(76,420.00)	-58.89%	(31,420.00)	0.00%	(31,420.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,234,321.35	-0.13%	12,217,873.04	2.68%	12,545,031.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(631,162.97)		976,145.42		1,229,908.42
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,100,452.42		4,469,289.45		5,445,434.87
2. Ending Fund Balance (Sum lines C and D1)		4,469,289.45		5,445,434.87		6,675,343.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	586,156.00		536,497.00		549,831.00
2. Unassigned/Unappropriated	9790	3,832,133.45		4,858,937.87		6,075,512.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,469,289.45		5,445,434.87		6,675,343.29

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	586,156.00		536,497.00		549,831.00
c. Unassigned/Unappropriated	9790	3,832,133.45		4,858,937.87		6,075,512.29
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,418,289.45		5,395,434.87		6,625,343.29
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	110,616.00	0.00%	110,616.00	0.00%	110,616.00
2. Federal Revenues	8100-8299	2,727,958.00	-62.23%	1,030,412.00	0.00%	1,030,412.00
3. Other State Revenues	8300-8599	589,503.00	0.00%	589,503.00	0.00%	589,503.00
4. Other Local Revenues	8600-8799	1,201,328.00	0.00%	1,201,328.00	0.00%	1,201,328.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,649,040.08	-2.78%	2,575,400.00	5.82%	2,725,300.00
6. Total (Sum lines A1 thru A5c)		7,278,445.08	-24.33%	5,507,250.00	2.72%	5,657,159.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,864,216.27		1,920,142.27
b. Step & Column Adjustment				55,926.00		57,605.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,864,216.27	3.00%	1,920,142.27	3.00%	1,977,747.27
2. Classified Salaries						
a. Base Salaries				650,925.77		670,453.77
b. Step & Column Adjustment				19,528.00		20,113.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	650,925.77	3.00%	670,453.77	3.00%	690,566.77
3. Employee Benefits	3000-3999	564,624.25	5.00%	592,855.00	5.00%	622,497.00
4. Books and Supplies	4000-4999	473,059.12	0.00%	473,059.00	2.10%	483,000.00
5. Services and Other Operating Expenditures	5000-5999	3,674,987.03	-46.19%	1,977,441.00	0.00%	1,977,441.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	76,420.00	-58.89%	31,420.00	0.00%	31,420.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,304,232.44	-22.44%	5,665,371.04	2.07%	5,782,672.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(25,787.36)		(158,112.04)		(125,513.04)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		346,716.66		320,929.30		162,817.26
2. Ending Fund Balance (Sum lines C and D1)		320,929.30		162,817.26		37,304.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	320,929.30		162,817.26		37,304.22
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		320,929.30		162,817.26		37,304.22

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	13,891,235.00	10.92%	15,408,455.00	4.74%	16,139,276.00
2. Federal Revenues	8100-8299	2,727,958.00	-62.23%	1,030,412.00	0.00%	1,030,412.00
3. Other State Revenues	8300-8599	849,244.00	0.00%	849,244.00	0.00%	849,244.00
4. Other Local Revenues	8600-8799	1,413,166.46	0.00%	1,413,166.46	0.00%	1,413,166.46
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,881,603.46	-0.96%	18,701,277.46	3.91%	19,432,098.46
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,750,551.00		7,983,067.00
b. Step & Column Adjustment				232,516.00		239,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,750,551.00	3.00%	7,983,067.00	3.00%	8,222,559.00
2. Classified Salaries						
a. Base Salaries				2,117,525.08		2,166,384.08
b. Step & Column Adjustment				48,859.00		50,032.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,117,525.08	2.31%	2,166,384.08	2.31%	2,216,416.08
3. Employee Benefits	3000-3999	2,640,708.30	5.00%	2,772,743.00	5.00%	2,911,379.00
4. Books and Supplies	4000-4999	815,125.62	0.36%	818,059.00	1.22%	828,000.00
5. Services and Other Operating Expenditures	5000-5999	5,316,418.23	-31.86%	3,622,441.00	0.00%	3,622,441.00
6. Capital Outlay	6000-6999	383,855.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	514,370.56	1.20%	520,550.00	1.22%	526,908.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,538,553.79	-8.47%	17,883,244.08	2.49%	18,327,703.08
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(656,950.33)		818,033.38		1,104,395.38
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,447,169.08		4,790,218.75		5,608,252.13
2. Ending Fund Balance (Sum lines C and D1)		4,790,218.75		5,608,252.13		6,712,647.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		0.00		0.00
b. Restricted	9740	320,929.30		162,817.26		37,304.22
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,000.00		50,000.00		50,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	586,156.00		536,497.00		549,831.00
2. Unassigned/Unappropriated	9790	5,832,133.45		4,858,937.87		6,075,512.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,790,218.75		5,608,252.13		6,712,647.51

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	586,156.00		536,497.00		549,831.00
c. Unassigned/Unappropriated	9790	3,832,133.45		4,858,937.87		6,075,512.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,418,289.45		5,395,434.87		6,625,343.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.61%		30.17%		36.15%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		1,728.58		1,732.00		1,732.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,538,553.79		17,883,244.08		18,327,703.08
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		19,538,553.79		17,883,244.08		18,327,703.08
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		586,156.61		536,497.32		549,831.09
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		586,156.61		536,497.32		549,831.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Multi-Year Budget Assumptions	2014-15 Budget	2015-16 Projection	2016-17 Projection
<b>Revenue Limit</b>			
COLA	0.86%	2.12%	2.30%
Gap Funding Rate	28.05	33.95	21.67
<b>ADA</b>			
Prior year total ADA	1324		
District ADA Used for LCFF	1324	1324	1324
Charter ADA Used for LCFF	408	408	408
Property Taxes			
District Property Tx	4,036,436	\$3,957,408	\$3,881,491
District LCFF & EPA	6,569,730	\$7,782,111	\$8,405,505
Total	10,606,166	\$11,739,519	\$12,286,916
Charter Property Taxes	1,213,040	\$1,188,687	\$1,165,293
Charter LCFF & EPA	1,961,413.00	\$2,369,633.00	\$2,576,371.00
Total	3,174,453.00	\$3,558,320.00	\$3,741,664.00
Stony Point Charter Property Taxes	220,012.00	\$323,393.00	\$422,704.00
Revenue Limit Sources Restricted 8010-8099	Special Ed revenue limit transfer and property taxes Special Ed.	Same	Same
Federal Restricted 8100-8299	Budgeted special Ed 3310, 3315 and 3320 for \$328,321. Also included is Title I, \$501,088, Title II, \$83,233, Title III of \$117,770 and SIG Grant 3180 \$1,697,546 for total restricted of \$2,727,958.	Budgeted the same except took out SIG 3180 for 15-16 and 16-17 in the amount of \$1,697,546. Will reduce 5000's in the same amount	Budgeted the Same
Other State Revenue Restricted 8300-8599	Revenue for restricted Lottery 6300 Fund 01 \$39,720 Fund 03 \$12,210, AESES 6010 of \$451,800, ERMS 6312 \$85,773 for a total of \$589,503	Budgeted the same.	Budgeted the same
Other Local Revenue Restricted 8600-8799	RESIG \$1,867, Trans of Apport special Ed. 1,199,461, for a total of \$1,201,328	Budgeted the same	Budgeted the same



Other Financing sources Restricted 8900-8999	Contribution to Special Ed of \$1,703,884.08, \$325,000 for certificated staff retirement, and contribution to restricted maintenance \$551,457, and classified staff retirement \$34,000 for a total of \$2,614,341.	Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance.	Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance.
Federal Revenue Unrestricted 8100-8299			
Other State Revenue Unrestricted 8300-8599	Mandated Block Grant Fund 01 \$35,771, Mandated Block Grant Fund 03 \$5,864, unrestricted Lott Fund 01 166,824 Fund 03 \$51,282, for a total of \$259,741.	Budgeted the same	Budgeted the same

	Leases and rentals 9,290, interest \$35,000, Fund 03 int 3,000, other local income \$14,000 medical therapy unit \$15,548, estimated Solar Rebates for \$135,000, for a total of \$211,838.		
Other Local Revenue Unrestricted 8600-8799		Budgeted the same	Budgeted the same
	Special Ed contribution \$1,703,884 Retirees \$325,000, Classified retirees \$34,000 Maintenance \$586,156 for a total of \$2,649,040.08	Increased Special Ed contribution, early retirement incentive reduced to \$120,000 for Certificated and Classified retirement \$5,000 and contribution to Maintenance \$536,497	Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance.
Other Financing sources moved to Restricted 8900-8999			
<b>Lottery Revenue</b>			
\$ per ADA Unrestricted	\$124	\$124	\$124.00
\$ per ADA Restricted	\$30.00	\$30.00	\$30.00
<b>Reserve for Economic Uncertainties</b>			
Was reserve designated in unrestricted G.F.?	3%	3%	3%
	\$50,000	\$50,000	\$50,000
Assigned Fund Balance	Maintenance	Maintenance	Maintenance
<b>EXPENDITURES</b>			
Negotiations			

	Negotiations settled for 13/14 for certificated, management and confidential and classified. Negotiations have not started for 14/15		
<b>Certificated and Classified Salaries</b>			
Step/column movement (percentage or amount)	2%	2%	2%
	Added 3% for Certificated step and column and 2% for classified. Budgeted STRS at 9.5% and PERS .11771. Also added \$323,000 Retirement Incentive for 7 Certificated staff. For 13/14 the number that could take the incentive was unlimited. Starting in 14/15 only 3 eligible certificated employees can take the incentive.	Added 3% for Certificated step and column and 2% for classified.	Increased Certificated salaries by 3% for step and column and Classified salaries by 2% for step.
4000-6999	Estimated cost for books and supplies. For the 6000's the District is increasing its band width at an estimated cost of \$383,855.	Estimated cost for books and supplies. Took out 6000's expenditures also took out SIG Exp. \$1,697,546	Estimated cost for books and supplies
Other outgo 7100-7299, 7400-7499	Transportation \$138,132, Special Ed transport \$196,146, Solar payment \$180,092 for a total of \$514,370	Transportation \$138,132, Special Ed transport \$196,146, Solar payment \$186,272 for a total of \$520,550	Transportation \$138,132 Special Ed transport \$196,146, Solar payment \$192,630 for a total of \$526,908

**LCFF Calculator Universal Assumptions**  
**Bellevue Union Elementary**

6/11/14

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Annual COLA</b> <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.86%	2.12%	2.30%
<b>LCFF Gap Closed Percentage</b> <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.78%	28.05%	33.95%	21.67%
<b>Statewide 90th percentile rate</b> <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,750	---	---	---
<b>EPA Entitlement as % of statewide adjusted Revenue Limit</b>	21.3890%	18.1903%	18.1903%	18.1903%	18.1903%

**PER ADA FUNDING LEVELS** *(calculated at TARGET)*

**Base Grants**

Grades K-3	\$	6,952	\$	7,012	\$	7,161	\$	7,326
Grades 4-6	\$	7,056	\$	7,117	\$	7,268	\$	7,435
Grades 7-8	\$	7,266	\$	7,328	\$	7,483	\$	7,655
Grades 9-12	\$	8,419	\$	8,491	\$	8,671	\$	8,870

**Grade Span Adjustment**

Grades K-3	\$	723	\$	729	\$	745	\$	762
Grades 9-12	\$	219	\$	221	\$	225	\$	231

**Supplemental Grant**

		20.00%		20.00%		20.00%		20.00%
Grades K-3	\$	1,535	\$	1,548	\$	1,581	\$	1,618
Grades 4-6	\$	1,411	\$	1,423	\$	1,454	\$	1,487
Grades 7-8	\$	1,453	\$	1,466	\$	1,497	\$	1,531
Grades 9-12	\$	1,728	\$	1,742	\$	1,779	\$	1,820

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%		50.00%
Grades K-3	\$	3,838	\$	3,871	\$	3,953	\$	4,044
Grades 4-6	\$	3,528	\$	3,559	\$	3,634	\$	3,718
Grades 7-8	\$	3,633	\$	3,664	\$	3,742	\$	3,828
Grades 9-12	\$	4,319	\$	4,356	\$	4,448	\$	4,551

**NECESSARY SMALL SCHOOL SELECTION** *(if applicable)*

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

**STATE FUNDING INCORPORATED INTO LCFF**

District Name populates with CDS code

**Bellevue Union Elementary**  
District

Enter CDS Code:	Enter Date:
70615	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**2012-13 REVENUE LIMIT DATA**

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,421.85		6,421.85
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	206.25		206.25
A-3	Sch District Revenue Limit	Revenue Limit ADA	1,406.97		1,406.97
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	9,325,538		9,325,538
D-1	Sch District Revenue Limit	Unemployment Insurance	71,903		71,903
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	10,810		10,810
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	7,309,647		7,309,647
E-2	Sch District Revenue Limit	Local Revenue	4,211,285		4,211,285
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-
<b>Necessary Small Schools</b>					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	206.25		206.25
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-
<b>Charter School All Types</b>					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
<b>Charter School - COE, EHS &amp; SBC</b>					
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS	Charter Block Grant	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
<b>Charter School - Unified</b>					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-

State Aid for Revenue Limit/Charter General Purpose Block Grant

**3,098,362**

**STATE FUNDING INCORPORATED INTO LCFF**

District Name populates with CDS code

**Bellevue Union Elementary**  
District

Enter CDS Code: 70615 Enter Date: 06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**Floor Funding per ADA**

District Charter

**NEWLY OPERATIONAL CHARTER SCHOOL**

Year that charter starts operation (select from drop down list)

Select Year

IMPORTANT! Leave as "Select Year" if not developing a new Charter School calculation.

Complete the following for the school district in which the newly operational charter school is located.

(If located in more than one district, use the one with the highest PY funding per ADA.)

District's CDS code

**NEW in 2013-14**

District 12-13 rates per ADA:

Floor BRL

Rate

ADA

Other BRL

Categorical

Floor Rate per ADA

**NEW in 2014-15 or later**

District PY totals: LCFF Floor (Summary tab, row 7)

Gap Funding (Summary tab, row 8)

Funded ADA (Graphs tab, row 63)

Floor Rate per ADA

Base Revenue Limit per ADA

6,421.85

Meals/BTSA Add-on per ADA

206.25

Total (before deficit)

6,628.10

Floor BRL rate per ADA

5,151.89

Charter Gen. Purpose

-

12-13 Charter ADA

-

Floor Charter GP rate per ADA

-

12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc. )

61,093

12-13 ADA (includes NSS, excludes Charter BG offset)

1,406.97

Floor Other BRL per ADA

43.42

**Minimum State Aid Funding per ADA**

District Charter

12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA

1,406.97

12-13 Base Revenue Limit per ADA including AB851 adjustments

6,628

Subtotal

9,325,538

12-13 Other RL Items subject to deficit

-

Subtotal \* Deficit

7,248,554

12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)

61,093

Total 12-13 RL / Charter Gen. Purpose

7,309,647

-

12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)

1,406.97

-

Minimum State Aid Funding per ADA

5,195.31

-

**Economic Recovery Target (ERT) rates**  
(effective 2014-15 pending legislation 42238.025(c))

12-13 Undeficitated RL / Charter Gen.Purpose

9,386,631

-

12-13 ADA

1,406.97

-

12-13 Undeficitated rate per ADA

6,671.52

-

X 13-14 COLA

1.0157

X 1.94% COLA for 14-15 thru 20-21

1.143964124

ERT General Purpose Funding / ADA

7,751.80

-

**STATE FUNDING INCORPORATED INTO LCFF**

*District Name populates with CDS code*

**Bellevue Union Elementary**

**District**

<b>Enter CDS Code:</b>	<b>Enter Date:</b>
70615	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**BASIC AID DISTRICTS FAIR SHARE CALCULATION**

8.92%

	2012-13 Undeficitated RL Multiplied by 8.92%	-
	2012-13 Excess Property Tax	-
	Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals	-
Fair Share	Fair Share per CDE advance apportionment	-
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
RDA Asset Liquidation Revenues	2014-15 Fair Share reduction w RDA fix	\$ -
<i>(effective 2014-15 pending legislation 42238.03(a)(2)(B))</i>	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ -

**STATE FUNDING INCORPORATED INTO LCFF**

District Name populates with CDS code

**Bellevue Union Elementary**

District

Enter CDS Code:	Enter Date:
70615	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**CATEGORICAL FUNDING REPEALED WITH LCFF**

PCA	Fund	Title	2012-13 Award	Before Sec 12.42 Reduction
<b>2013-14 State Budget Formula</b>				
24390	6110-144-0001	Administrator Training Program	-	-
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	23,966	29,898
		Bilingual Teacher Training		
		& Reader Services for the Blind		
23786	6110-193-0001	& Teacher Peer Review	9,799	12,224
	6360-101-0001	Alternative Certification Programs	-	-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	-	-
24000	6110-198-0001	CalSAFE	-	-
24918	6110-227-0001	CBET	32,229	40,206
24856	6110-267-0001	Certificated Staff Mentoring	17,734	22,123
23721	6110-211-0001(1)	Charter School Categorical BG	-	-
24994	6110-211-0001(2)	Charter School In-Lieu of EIA	-	-
24879	6110-268-0001	Child Oral Health Assessments	1,777	2,217
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	-	-
23141	6110-190-0001	Community Day Schools	-	-
10127	<i>Added at May Revise</i>	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	57,732	72,021
	6110-188-0001 EH	Deferred Maintenance - Extreme Hardship	-	-
23654	6110-128-0001	Economic Impact Aid	619,599	619,599
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	15,133	18,878
23366	6110-111-0001(1)	Home to School Transportation	-	-
23123	6110-111-0001(2)	Sm District Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	95,317	118,908
	6110-682-0001	K-3 CSR12-13	836,451	836,451
24389	6110-137-0001	Math & Reading Prof Development	21,044	26,252
24042	6110-195-0001	Natl Board Certification Incentive	3,355	4,185
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	-	-
24716	6110-245-0001	Prof Development BG	44,935	56,057
24715	6110-243-0001	Pupil Retention BG	-	-
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	144,148	179,825
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	-	-
24456	6110-104-0001	Supplemental Instruction	65,964	82,290
24805, 250	6110-108-0001	Supplemental Sch Counseling	-	-
24717	6110-246-0001	Targeted Instructional Improvement	-	-
24713	6110-244-0001	Teacher Credentialing BG	-	-
23151	6110-209-0001	Teacher Dismissal Apportionment	-	-

**MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS**

Total Categorical Program Funding incorporated into LCFF  
 Total Categorical Program Funding before Section 12.42 reduction  
 Categorical funding per ADA incorporated into ERT

1,989,183	
2,121,134	
1,507.59	
District	Charter
5,087,545	-
9,298,830	-
6,609	

**TOTAL STATE AID**

**TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)**

**TOTAL 2012-13 ENTITLEMENT PER ADA**



**School District Data Elements required to calculate the LCFF**

**for 2013-14 through 2016-17**

**Bellevue Union Elementary**

**6/11/14**

	2013-14	2014-15	2015-16	2016-17
<b>COLA</b>	1.57%	0.86%	2.12%	2.30%
<b>GAP Funding rate</b>	11.78%	28.05%	33.95%	21.67%
Estimated Property Taxes	5,469,488	5,469,488	5,469,488	5,469,488
Less In-Lieu transfer	(1,357,522)	(1,433,052)	(1,512,080)	(1,587,997)
<b>Total Local Revenue</b>	<b>4,111,966</b>	<b>4,036,436</b>	<b>3,957,408</b>	<b>3,881,491</b>
<b>Statewide 90th percentile rate</b>	12,750	---	---	---

**ENROLLMENT AND UNDUPLICATED COUNT**

	Enrollment	Unduplicated Count	Unduplicated %
2013-14	1,348	1,257	93.25% 1 yr average
2014-15	1,348	1,257	93.25% 2 yr average
2015-16	1,348	1,257	93.25% 3 yr average
2016-17	1,348	1,257	93.25% 3 yr rolling avg
2017-18			93.25% 3 yr rolling avg

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use	2012-13	2013-14	2014-15	2015-16	2016-17
Grades K-3	P-3	728.34	780.70	780.70	780.70	780.70
Grades 4-6	(Annual for SDC ext. year)	545.68	539.88	539.88	539.88	539.88
Grades 7-8						
Grades 9-12						
Ungraded (enter here OR in spans above)						

**NPS, NPS-LCI, CDS:**

K-3		1.16	1.16	1.16	1.16
4-6	Annual	2.26	2.26	2.26	2.26
7-8					
9-12					
Ungraded (enter here OR in spans above)					

**COE operated (Community School, Special Ed):**

K-3					
4-6	P-3 / Annual				
7-8					
9-12					
Ungraded (enter here OR in spans above)					

**TOTAL** 1,324.00 1,324.00 1,324.00 1,324.00

**CHARTER ADA ADJUSTMENT**

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here OR in spans above)				

**ADA transfer from Charter to District between FY**

Grades K-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here OR in spans above)				

Difference (if diff. < 0, no adj. to PY ADA)

- - - -

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

**Bellevue Union Elementary**

**6/11/14**

**LCFF ADA**

Calculator will use greater of total current or prior year ADA where appropriate

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	728.34	780.70	-	1.16	-	781.86
Grades 4-6	545.68	539.88	-	2.26	-	542.14
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	1,274.02	1,320.58	-	-	-	-
		46.56				
Declining or Increasing ADA		Increase				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	1,274.02	1,320.58	-	3.42	-	1,324.00
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	780.70	780.70	-	1.16	-	781.86
Grades 4-6	539.88	539.88	-	2.26	-	542.14
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	1,320.58	1,320.58	-	-	-	-
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	1,320.58	1,320.58	-	3.42	-	1,324.00
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	780.70	780.70	-	1.16	-	781.86
Grades 4-6	539.88	539.88	-	2.26	-	542.14
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	1,320.58	1,320.58	-	-	-	-
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	1,320.58	1,320.58	-	3.42	-	1,324.00

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Bellevue Union Elementary

6/11/14

Grade Span	2016-17		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2015-16 P2	2016-17 P2				
Grades K-3	780.70	780.70	-	1.16	-	781.86
Grades 4-6	539.88	539.88	-	2.26	-	542.14
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	1,320.58	1,320.58	-	-	-	-
Declining or Increasing ADA		No Change				
Ungraded CY funded	-	-	-	-	-	-
NSS	-	-	-	-	-	-
TOTAL ADA	1,320.58	1,320.58	-	3.42	-	1,324.00

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2015-16**

**Bellevue Union Elementary**

**6/11/14**

Title 5 CCR §

**K-3 Class Size Average - Adequate Progress Determination**

*Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.*

The calculator tab uses this first section to note if all of the district's schools meet adequate progress. The green section allows a district to have a record for each site.

Districts must either meet the alternatively bargained ratio,  
OR make satisfactory progress towards 24:1, at EACH SCHOOL SITE  
If the District doesn't meet either target it will NOT receive the K-3 grade-span adjustment  
and associated supplemental and concentration grant funding. This also results in less  
Gap funding in the current year and a lower amount for prior year gap x ADA in out-years.

15498.3(e)

	2012-13	2013-14	2014-15	2015-16	2016-17
Target class size		24.00	24.00	24.00	24.00
GAP funding rate		11.78%	28.05%	33.95%	21.67%
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**1 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

15498.1(g)

15498.1(g)

15498.1(g)

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**2 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**3 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**4 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**5 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

**6 K-3 Class Size - Progress toward target**

Class Size Average in grades K-3 by School Site

*School Site*

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size					
Prior year target		24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00
<b>MADE ADEQUATE PROGRESS?</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>

# Bellevue Union Elementary

6/11/14

## CHARTER IN-LIEU PROPERTY TAX TRANSFER

In Lieu is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

### 1. Property taxes per ADA x Charter ADA

Enter property taxes excluding RDA revenues

Enter Charter Name & P2 ADA for all Charters

	2013-14		2014-15		2015-16		2016-17	
Local Property Taxes	5,369,487		5,369,487		5,369,487		5,369,487	
District LCFF ADA	1,324.00		1,324.00		1,324.00		1,324.00	
Kawana	408.00	1,236,315	408.00	1,213,040	408.00	1,188,687	408.00	1,165,293
Stony Point	40.00	121,207	74.00	220,012	111.00	323,393	148.00	422,704
Charter #3		-		-		-		-
Charter #4		-		-		-		-
Charter #5		-		-		-		-
Charter #6		-		-		-		-
Total All ADA	1,772.00		1,806.00		1,843.00		1,880.00	
Property taxes per ADA	3,030		2,973		2,913		2,856	
Taxes per ADA x Charter ADA	1,357,522		1,433,052		1,512,080		1,587,997	

### 2a. LCFF funding per ADA x Charter ADA (Usually applicable to Basic Aid Districts)

Upon implementation of LCFF the LCFF funding is the LCFF Target Base & grade span adjustment (GSA)

Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Entitlement

For each charter, obtain a copy of the Charter's LCFF calculation, or prepare one.

From the Target calculation, enter the Base grant plus the Grade Span Adjustment grant(s) (Calculator Tab first section current row 16)

From the Target calculation, enter the Total target grant including add-ons (Summary Tab; Summary of Funding - Target)

From the LCFF Phase-In Entitlement calculation, enter the LCFF Phase-In Entitlement (Summary Tab; Summary of Funding - Total Phase-In Entitlement)

This section calculates the ratio of LCFF Target Base Grant including grade-span adjustment (GSA) to the Total LCFF Target Grant and multiplies by the LCFF Phase-In Entitlement

During the 2013-14 year this calculation could provide the Charter with excess funds to their total entitlement

Beginning in 2014-15 the Governor proposes clean-up legislation that would reduce the Charter's state aid by the amount of any excess

Kawana	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Kawana In-Lieu Taxes				
Stony Point	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Stony Point In-Lieu Taxes				
Charter #3	2013-14	2014-15	2015-16	2016-17
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #3 In-Lieu Taxes				

<b>Charter #4</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #4 In-Lieu Taxes	-	-	-	-
<b>Charter #5</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #5 In-Lieu Taxes	-	-	-	-
<b>Charter #6</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Target Base + GSA				
Total Target Grant				
Ratio of Base to Total Target	0%	0%	0%	0%
Floor + CY Gap				
Charter #6 In-Lieu Taxes	-	-	-	-
<b>Total Statewide Average all Charters</b>				
<b>LESSER: PER/ADA or TARGET STATEWIDE AVG</b>	<b>1,357,522</b>	<b>1,433,052</b>	<b>1,512,080</b>	<b>1,587,997</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>0</b>
Target Base + GSA all charters	-	-	-	-
Target Grant all charters	-	-	-	-
Average Ratio Base to Target	0%	0%	0%	0%
Floor + CY Gap all Charters	-	-	-	-
Transition In-Lieu taxes	-	-	-	-
<b>LESSER OF TAX PER ADA OR STATEWIDE AVG</b>	<b>1,357,522</b>	<b>1,433,052</b>	<b>1,512,080</b>	<b>1,587,997</b>

LOCAL CONTROL FUNDING FORMULA											
CALCULATE LCFF TARGET											
Unduplicated as % of Enrollment											
	ADA	Base	Gr Span	Supp	93.25%	COLA	93.25%	COLA	93.25%	COLA	93.25%
Grades K-3	781.86	6,992	723	1,431	1,463	2,367,383	TARGET	781.86	6,992	723	1,463
Grades 4-6	542.14	7,098	1,316	1,355	1,389	5,270,143	TARGET	542.14	7,098	1,316	1,355
Grades 7-8	-	7,286	-	-	-	-	-	-	-	-	-
Grades 9-12	-	8,419	219	1,411	1,652	-	-	-	-	-	-
Grades 14-18	-	-	-	-	-	-	-	-	-	-	-
NES Allowance	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	1,324.00	9,260,331	505,355	1,832,298	1,879,117	13,537,531		1,324.00	9,260,331	505,355	1,832,298
Targeted Instructional Improvement	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	-	-	-	-	-	-
CALCULATE ECONOMIC RECOVERY TARGET											
	2013/14	2012/13	2011/12	2010/11	2009/10	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04
Revenue Unit per ADA referred to 2002/01	6,276.26	7,751.85	-	-	-	-	-	-	-	-	-
Charter General Purpose BQ/ADA referred to 2002/01	-	-	-	-	-	-	-	-	-	-	-
Categorical Base per ADA	1,507.59	1,507.59	-	-	-	-	-	-	-	-	-
Total Economic Recovery Target per ADA	8,183.85	9,259.44	-	-	-	-	-	-	-	-	-
Statewide 90 <sup>th</sup> percentile rate	12,250.00	12,250.00	-	-	-	-	-	-	-	-	-
2002-21 LCFF Target rate per ADA	10,234.72	11,696.71	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET (per ADA)	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET * 2012-13 ADA	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT	-	-	-	-	-	-	-	-	-	-	-
CALCULATE LCFF FLOOR											
	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Current year Funded ADA times Base per ADA	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102	6,821,102
Current year Funded ADA times Other RL per ADA	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89	5,151.89
Necessary Small School Allowance at 12-13 rates	43.42	43.42	43.42	43.42	43.42	43.42	43.42	43.42	43.42	43.42	43.42
2012-13 Categoricals	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183
2012-13 Charter Categorical & Supplemental BQ/12-13 ADA * cy ADA	-	-	-	-	-	-	-	-	-	-	-
Less Fair Share Reduction	-	-	-	-	-	-	-	-	-	-	-
New charter: District PY rate * Cy ADA	-	-	-	-	-	-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF exp funding per ADA * cy ADA	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773	8,857,773



LOCAL CONTROL FUNDING FORMULA									
v13.2a (released May 15, 2014)									
CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET	2013/14	2014/15	2015/16	2016/17					
LOCAL CONTROL FUNDING FORMULA FLOOR	11,587,551	13,654,270	13,944,467	14,055,948					
LOCAL CONTROL FUNDING FORMULA FLOOR	8,882,723	9,417,870	10,605,166	11,239,519					
Difference or GAP LCFF Target less (LCFF Floor, positive)	4,664,728	4,236,330	3,338,301	2,866,429					
Multitype difference by funding rate	11.78%	28.05%	33.85%	21.67%					
ECONOMIC RECOVERY PAYMENT	550,697	1,188,296	1,133,353	547,477					
LCFF Entitlement before Minimum State Aid provision	9,417,870	10,606,166	11,739,519	12,286,996					
CALCULATE STATE AID									
LCFF Funding before Minimum State Aid	9,417,870	10,606,166	11,739,519	12,286,996					
Less Property Taxes including RDA	(4,111,965)	(4,036,436)	(3,957,408)	(3,881,491)					
LCFF State Aid (before Min State Aid)	5,305,904	6,569,730	7,782,111	8,405,505					
CALCULATE MINIMUM STATE AID									
2012-13 RL/Charter Gap BG adjusted for ADA	N/A	N/A	N/A	N/A					
2012-13 NIS Allowance	7,309,647	5,195.31	1,324.00	6,878,590	12-13 Rate	14-15 ADA	15-16 ADA	16-17 ADA	
Less Current Year Property Taxes/In Lieu	(4,211,285)				5,195.31	1,324.00	5,195.31	5,195.31	
Subtotal State Aid for Historical RL/Charter General BG	3,098,362								
Categorical funding from 2012-13	1,989,183								
Charter Categorical Block Grant adjusted for ADA	5,657,252								
Minimum State Aid Prior to Offset	4,359,807								
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)									
Local Control Funding Formula Floor plus Funded Gap									
Minimum State Aid plus Property Taxes Including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset		6,569,730	7,782,111	8,405,505					
TOTAL STATE AID	5,305,904								
Addition to LCFF due to Minimum State Aid provision									
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)	9,417,870	10,606,166	11,739,519	12,286,996					
CHANGE OVER PRIOR YEAR	1.25%	1.25%	1.25%	1.25%					
LCFF Entitlement PER ADA	6,629	8,011	8,607	9,280					
PER ADA CHANGE OVER PRIOR YEAR	7.81%	8.88%	8.88%	8.88%					
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid	2013-14	2014-15	2015-16	2016-17					
Property Taxes net of In-Lieu	5,087,543	5,195,311	5,305,904	5,417,497					
Charter In-Lieu Taxes	4,211,285	4,036,436	3,957,408	3,881,491					
LCFF per COE, Choice, Supp	9,298,828	9,231,747	9,258,312	9,298,988					
	1.28%	1.28%	1.28%	1.28%					

Bellevue Union Elementary					6/11/14
PROPOSITION 30 - EPA					
EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	18.19%	18.19%	18.19%	18.19%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	7,309,647	6,878,590	6,878,590	6,878,590	6,878,590
CY Adjusted NSS Allowance		-	-	-	-
Total	7,309,647	6,878,590	6,878,590	6,878,590	6,878,590
Less Property Taxes/In-Lieu	4,211,285	4,111,966	4,036,436	3,957,408	3,881,491
Gross State Aid for Purposes of EPA	3,098,362	2,766,624	2,842,154	2,921,182	2,997,099
EPA Entitlement					
Proportionate Share*	1,563,460	1,251,236	1,251,236	1,251,236	1,251,236
Min EPA \$200/ADA	281,394	264,800	264,800	264,800	264,800
EPA Allocation	1,563,460	1,251,236	1,251,236	1,251,236	1,251,236
Application of EPA					
Phase-In Entitlement	7,309,647	9,417,870	10,606,166	11,739,519	12,286,996
Less Property Taxes/In-Lieu	4,211,285	4,111,966	4,036,436	3,957,408	3,881,491
Gross State Aid	3,098,362	5,305,904	6,569,730	7,782,111	8,405,505
Less EPA Allocation	1,563,460	1,251,236	1,251,236	1,251,236	1,251,236
Net State Aid	1,534,902	4,054,668	5,318,494	6,530,875	7,154,269
Minimum State Aid					
Adjusted Total Revenue Limit	7,309,647	6,878,590	6,878,590	6,878,590	6,878,590
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	4,211,285	4,111,966	4,036,436	3,957,408	3,881,491
Less EPA Allocation	1,563,460	1,251,236	1,251,236	1,251,236	1,251,236
Revenue Limit Minimum State Aid	1,534,902	1,515,388	1,590,918	1,669,946	1,745,863
Categorical Minimum State Aid	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183
Minimum State Aid Guarantee	3,524,085	3,504,571	3,580,101	3,659,129	3,735,046
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	3,524,085	4,054,668	5,318,494	6,530,875	7,154,269
EPA in Excess to LCFF Funding	-	0	0	0	0

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

Bellevue Union Elementary		6/11/14			
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		3,743,432	3,822,809	3,911,453
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		560,000	560,000	560,000
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	554,751 TRUE			
3.	Difference [1] less [2]		3,183,432	3,262,809	3,351,453
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		892,953	1,107,724	726,260
	GAP funding rate		28.05%	33.95%	21.67%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C		1,452,953	1,667,724	1,286,260
6.	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		9,153,213	10,071,795	11,000,736
	LCFF Phase-In Entitlement		10,606,166	11,739,519	12,286,996
7/8.	Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part D		15.87%	16.56%	11.69%
<p>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.</p>					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
		2014-15	2015-16	2016-17	
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 1,452,953	\$ 1,667,724	\$ 1,286,260	
Current year Minimum Proportionality Percentage (MPP)		15.87%	16.56%	11.69%	

LCFF Calculator Universal Assumptions				
Bellevue Union Elementary				6/11/14

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 13,537,531	\$ 13,654,220	\$ 13,944,467	\$ 14,265,948
Floor	8,867,773	9,417,870	10,606,166	11,739,519
CY Gap Funding	550,097	1,188,296	1,133,353	547,477
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 9,417,870	\$ 10,606,166	\$ 11,739,519	\$ 12,286,996

Components of LCFF By Object Code										
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	1,534,902	\$	4,054,668	\$	5,318,494	\$	6,530,875	\$	7,154,269
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		1,989,183		-		-		-		-
8012 - EPA		1,563,460		1,251,236		1,251,236		1,251,236		1,251,236
Local Revenue Sources:										
8021 to 8048 - Property Taxes				5,469,488		5,469,488		5,469,488		5,469,488
8096 - In-Lieu of Property Taxes				(1,357,522)		(1,433,052)		(1,512,080)		(1,587,997)
Property Taxes net of in-lieu		4,211,285		4,111,966		4,036,436		3,957,408		3,881,491
TOTAL FUNDING	\$	9,298,830	\$	9,417,870	\$	10,606,166	\$	11,739,519	\$	12,286,996
Excess Taxes	\$	-	\$	(0)	\$	(0)	\$	(0)	\$	(0)
EPA in excess to LCFF Funding	\$	-	\$	0	\$	0	\$	0	\$	0

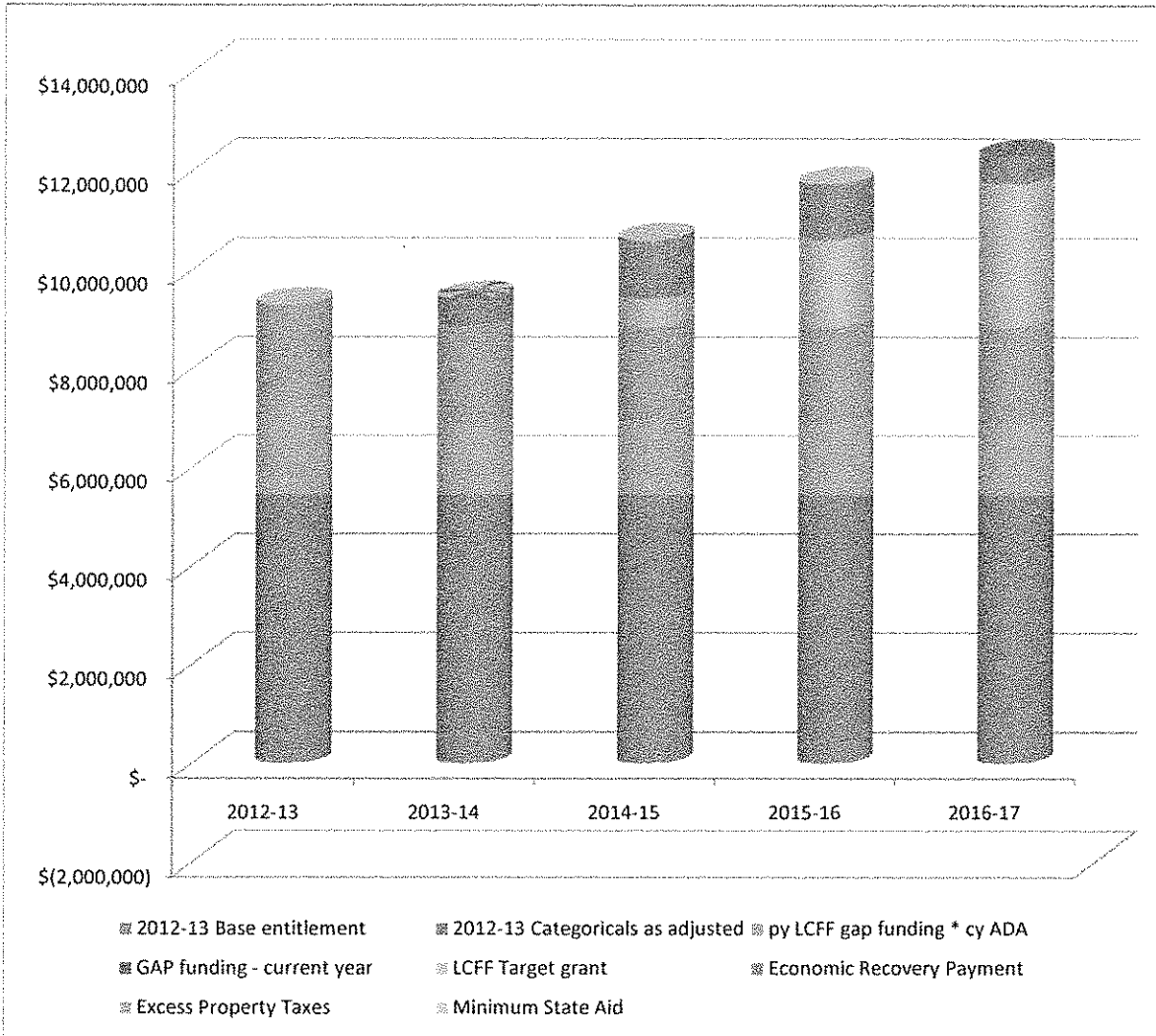
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,452,953	\$ 1,667,724	\$ 1,286,260	
Current year Minimum Proportionality Percentage (MPP)	15.87%	16.56%	11.69%	

# Bellevue Union Elementary

6/11/14

## LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 550,097	\$ 1,188,296	\$ 1,133,353	\$ 547,477
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 550,097	\$ 1,738,393	\$ 2,871,746
2012-13 Categoricals as adjusted	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183
2012-13 Base entitlement	\$ 7,309,647	\$ 6,878,590	\$ 6,878,590	\$ 6,878,590	\$ 6,878,590
Total General Purpose Funding	\$ 9,298,830	\$ 9,417,870	\$ 10,606,166	\$ 11,739,519	\$ 12,286,996
Calculator tab: Recap total LCFF	\$ 9,298,830	\$ 9,417,870	\$ 10,606,166	\$ 11,739,519	\$ 12,286,996
Proof	TRUE	TRUE	TRUE	TRUE	TRUE



## LOCAL CONTROL FUNDING FORMULA

## LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
ADA	1,406.97	1,324.00	1,324.00	1,324.00	1,324.00
Estimated LCFF Sources per ADA	\$ 6,609.12	\$ 7,113.19	\$ 8,010.70	\$ 8,866.71	\$ 9,280.21
Net Change per ADA		\$ 504.08	\$ 897.50	\$ 856.01	\$ 413.50
Net Percent Change		7.63%	12.62%	10.69%	4.66%
Estimated LCFF Entitlement per ADA	\$ 6,609.12	\$ 7,113.20	\$ 8,010.70	\$ 8,866.71	\$ 9,280.21
Net Change per ADA		\$ 504.08	\$ 897.50	\$ 856.01	\$ 413.50
Net Percent Change		7.63%	12.62%	10.69%	4.66%

\$9,500

\$9,000

\$8,500

\$8,000

\$7,500

\$7,000

\$6,500

\$6,000

\$5,500

\$5,000

2012-13

2013-14

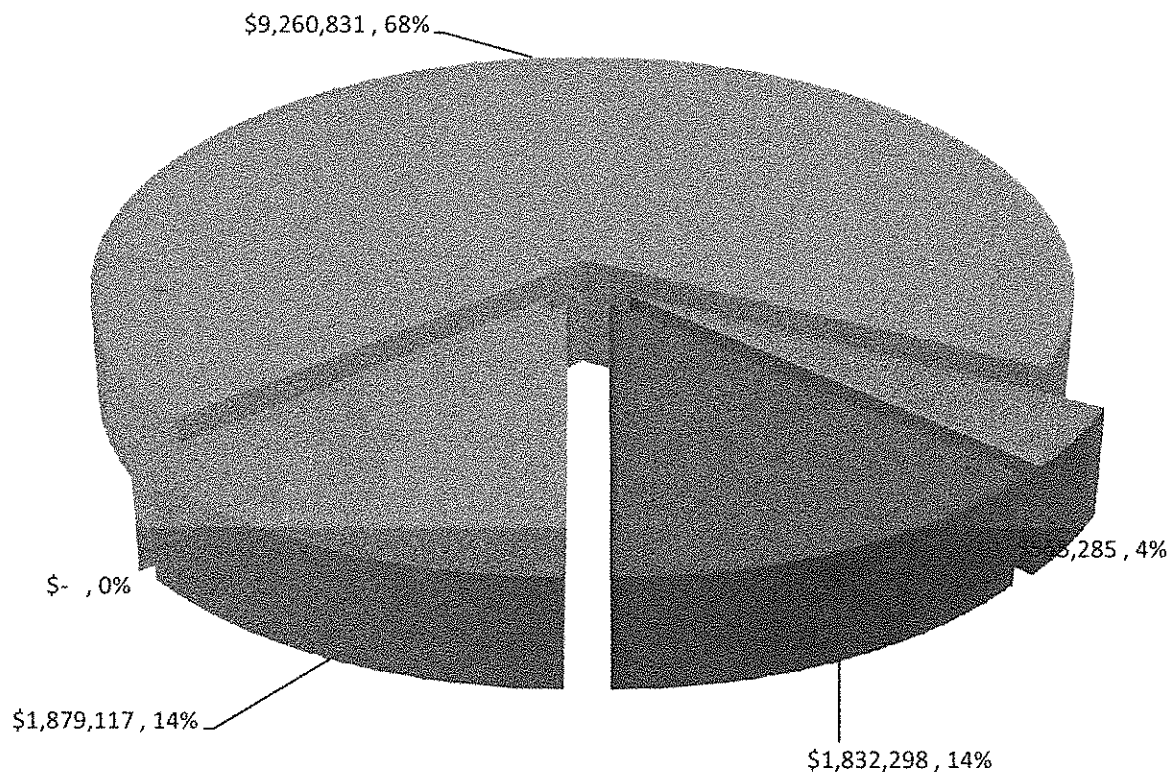
2014-15

2015-16

2016-17

## Components of LCFF Target Entitlement

Base Grant	\$	9,260,831
Grade Span Adjustment	\$	565,285
Supplemental Grant	\$	1,832,298
Concentration Grant	\$	1,879,117
Add-ons (TIIBG & Transportation)	\$	-
<b>Total</b>	<b>\$</b>	<b>13,537,531</b>



- Base Grant
- Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)

Bellevue Union Elementary						6/11/14	
LOCAL CONTROL FUNDING FORMULA							
Summary of Funding							
	2013-14		2014-15		2015-16		2016-17
Target	\$	13,537,531	\$	13,654,220	\$	13,944,467	\$ 14,265,948
Floor		8,867,773		9,417,870		10,606,166	11,739,519
CY Gap Funding		550,097		1,188,296		1,133,353	547,477
ERT		-		-		-	-
Minimum State Aid		-		-		-	-
Total Phase-In Entitlement	\$	9,417,870	\$	10,606,166	\$	11,739,519	\$ 12,286,996

Components of LCFF By Object Code							
	2012-13		2013-14		2014-15		2016-17
8011 - State Aid	\$	1,534,902	\$	4,054,668	\$	5,318,494	\$ 7,154,269
8011 - Fair Share		-		-		-	-
8311 & 8590 - Categoricals		1,989,183		-		-	-
8012 - EPA		1,563,460		1,251,236		1,251,236	1,251,236
<i>Local Revenue Sources:</i>							
8021 to 8048 - Property Taxes net of in-lieu		4,211,285		4,111,966		4,036,436	3,957,408
8096 - Charter's In-Lieu Taxes		-		-		-	-
TOTAL FUNDING	\$	9,298,830	\$	9,417,870	\$	10,606,166	\$ 11,739,519
Excess Taxes	\$	-	\$	(0)	\$	(0)	\$ (0)



# Bellevue Union Elementary

6/11/14

## LOCAL CONTROL FUNDING FORMULA

EPA in excess

0 \$ 0

\$14,000,000 -

\$12,000,000 -

\$10,000,000 -

\$8,000,000 -

\$6,000,000 -

\$4,000,000 -

\$2,000,000

\$0

2012-13

2013-14

2014-15

2015-16

2016-17

■ 8311 & 8590 - Categoricals

■ 8012 - EPA

■ 8096 - Charter's In-Lieu Taxes

■ 8011 - State Aid

■ 8021 to 8048 - Property Taxes net of in-lieu

LCFF Entitlement

Excess Taxes

Minimum EPA

Proof Total all Sources

\$	9,298,830	\$	9,417,870	\$	10,606,166	\$	11,739,519	\$	12,286,996
	-		(0)		(0)		(0)		(0)
	-		0		0		0		0
\$	9,298,830	\$	9,417,870	\$	10,606,166	\$	11,739,519	\$	12,286,996
	TRUE		TRUE		TRUE		TRUE		TRUE

**LCFF Calculator Universal Assumptions**  
**Kawana Elementary**

6/11/14

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Annual COLA</b> <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.86%	2.12%	2.30%
<b>LCFF Gap Closed Percentage</b> <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.78%	28.05%	33.95%	21.67%
<b>Statewide 90th percentile rate</b> <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,750	---	---	---
<b>EPA Entitlement as % of statewide adjusted Revenue Limit</b>	21.3890%	18.1903%	18.1903%	18.1903%	18.1903%

**PER ADA FUNDING LEVELS** *(calculated at TARGET)*

**Base Grants**

Grades K-3	\$	6,952	\$	7,012	\$	7,161	\$	7,326
Grades 4-6	\$	7,056	\$	7,117	\$	7,268	\$	7,435
Grades 7-8	\$	7,266	\$	7,328	\$	7,483	\$	7,655
Grades 9-12	\$	8,419	\$	8,491	\$	8,671	\$	8,870

**Grade Span Adjustment**

Grades K-3	\$	723	\$	729	\$	745	\$	762
Grades 9-12	\$	219	\$	221	\$	225	\$	231

**Supplemental Grant**

		20.00%		20.00%		20.00%		20.00%
Grades K-3	\$	1,535	\$	1,548	\$	1,581	\$	1,618
Grades 4-6	\$	1,411	\$	1,423	\$	1,454	\$	1,487
Grades 7-8	\$	1,453	\$	1,466	\$	1,497	\$	1,531
Grades 9-12	\$	1,728	\$	1,742	\$	1,779	\$	1,820

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%		50.00%
Grades K-3	\$	3,838	\$	3,871	\$	3,953	\$	4,044
Grades 4-6	\$	3,528	\$	3,559	\$	3,634	\$	3,718
Grades 7-8	\$	3,633	\$	3,664	\$	3,742	\$	3,828
Grades 9-12	\$	4,319	\$	4,356	\$	4,448	\$	4,551

**NECESSARY SMALL SCHOOL SELECTION** *(if applicable)*

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

# STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

Kawana Elementary

Charter

Enter CDS Code	Enter Date
6051593	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

## 2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	-	-	-
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	-	-	-
A-3	Sch District Revenue Limit	Revenue Limit ADA	-	-	-
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-	-	-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-	-	-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-	-	-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-	-	-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-	-	-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-	-	-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	-	-	-
D-1	Sch District Revenue Limit	Unemployment Insurance	-	-	-
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-	-	-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-	-	-
D-4	Sch District Revenue Limit	PERS Adjustment	-	-	-
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-	-	-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-	-	-
E-1	Sch District Revenue Limit	Total Revenue Limit	-	-	-
E-2	Sch District Revenue Limit	Local Revenue	-	-	-
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-	-	-
<b>Necessary Small Schools</b>					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	-	-	-
D-3	Sch District ADA	Funded NSS ADA	-	-	-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-	-	-
<b>Charter School All Types</b>					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	418.83	-	418.83
<b>Charter School - COE, EHS &amp; SBC</b>					
A-13	Charter Block Grant	Total General Purpose Entitlement	2,151,940	-	2,151,940
B-5 EHS	Charter Block Grant	Adjusted Total	-	-	-
B-3 COE		In Lieu of Property Taxes	1,222,468	-	1,222,468
<b>Charter School - Unified</b>					
D-1	Charter Block Grant	Total General Purpose Entitlement	-	-	-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-	-	-

State Aid for Revenue Limit/Charter General Purpose Block Grant

929,472

## STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

Kawana Elementary  
Charter

Enter CDS Code:	Enter Date:
6051593	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

## Floor Funding per ADA

District

Charter

## NEWLY OPERATIONAL CHARTER SCHOOL

Year that charter starts operation (select from drop down list)

Select Year

IMPORTANT! Leave as "Select Year" if not developing a new Charter School calculation.

Complete the following for the school district in which the newly operational charter school is located.

(If located in more than one district, use the one with the highest PY funding per ADA.)

District's CDS code

Rate

ADA

## NEW in 2013-14

District 12-13 rates per ADA:

Floor BRL

-

-

Other BRL

-

-

Categorical

-

-

Floor Rate per ADA

-

## NEW in 2014-15 or later

District PY totals: LCFF Floor (Summary tab, row 7)

Gap Funding (Summary tab, row 8)

Funded ADA (Graphs tab, row 63)

Floor Rate per ADA

-

Base Revenue Limit per ADA

-

Meals/BTSA Add-on per ADA

-

Total (before deficit)

-

Floor BRL rate per ADA

-

Charter Gen. Purpose

2,151,940

12-13 Charter ADA

419

Floor Charter GP rate per ADA

5,137.98

12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)

-

12-13 ADA (includes NSS, excludes Charter BG offset)

-

Floor Other BRL per ADA

-

## Minimum State Aid Funding per ADA

District

Charter

12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA

-

12-13 Base Revenue Limit per ADA including AB851 adjustments

-

Subtotal

-

12-13 Other RL Items subject to deficit

-

Subtotal \* Deficit

-

12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)

-

Total 12-13 RL / Charter Gen. Purpose

-

2,151,940.00

12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)

-

418.83

Minimum State Aid Funding per ADA

-

5,137.98

Economic Recovery Target (ERT) rates  
(effective 2014-15 pending legislation  
42238.025(c))

12-13 Undeficitated RL / Charter Gen.Purpose

-

2,768,551.87

12-13 ADA

-

418.83

12-13 Undeficitated rate per ADA

-

6,610.20

X 13-14 COLA

1.0157

X 1.94% COLA for 14-15 thru 20-21

1.143964124

ERT General Purpose Funding / ADA

-

7,680.55

**STATE FUNDING INCORPORATED INTO LCFF**

District Name populates with CDS code

**Kawana Elementary**

Charter

Enter CDS Code: Enter Date:

6051593 06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**BASIC AID DISTRICTS FAIR SHARE CALCULATION**

8.92%

	2012-13 Undeficit RL Multiplied by 8.92%	-
	2012-13 Excess Property Tax	-
	Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals	-
Fair Share	Fair Share per CDE advance apportionment	-
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
RDA Asset Liquidation Revenues	2014-15 Fair Share reduction w RDA fix	\$ -
(effective 2014-15 pending legislation	2014-15 on Fair Share Reduction as limited	
42238.03(a)(2)(B))	by the lessor of Categoricals or 2012-13	
	Excess Taxes	\$ -

**STATE FUNDING INCORPORATED INTO LCFF**

District Name populates with CDS code

**Kawana Elementary**  
Charter

Enter CDS Code:	Enter Date:
6051593	06/11/14

5 digit District code or 6+ digit School code (from the CDS code)

**CATEGORICAL FUNDING REPEALED WITH LCFF**

PCA	Fund	Title	2012-13 Award	Before Sec 12.42 Reduction
<b>2013-14 State Budget Formula</b>				
24390	6110-144-0001	Administrator Training Program	-	-
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	-	-
		Bilingual Teacher Training		
		& Reader Services for the Blind		
23786	6110-193-0001	& Teacher Peer Review	-	-
	6360-101-0001	Alternative Certification Programs	-	-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	-	-
24000	6110-198-0001	CalSAFE	-	-
24918	6110-227-0001	CBET	-	-
24856	6110-267-0001	Certificated Staff Mentoring	-	-
23721	6110-211-0001(1)	Charter School Categorical BG	172,281	214,922
24994	6110-211-0001(2)	Charter School In-Lieu of EIA	324,480	324,480
24879	6110-268-0001	Child Oral Health Assessments	-	-
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	-	-
23141	6110-190-0001	Community Day Schools	-	-
10127	Added at May Revise	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	-	-
	6110-188-0001 EH	Deferred Maintenance - Extreme Hardship	-	-
23654	6110-128-0001	Economic Impact Aid	-	-
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	-	-
23366	6110-111-0001(1)	Home to School Transportation	-	-
23123	6110-111-0001(2)	Sm District Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	-	-
	6110-682-0001	K-3 CSR12-13	-	-
24389	6110-137-0001	Math & Reading Prof Development	-	-
24042	6110-195-0001	Natl Board Certification Incentive	-	-
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	-	-
24716	6110-245-0001	Prof Development BG	-	-
24715	6110-243-0001	Pupil Retention BG	-	-
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	-	-
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	-	-
24456	6110-104-0001	Supplemental Instruction	-	-
24805, 250	6110-108-0001	Supplemental Sch Counseling	-	-
24717	6110-246-0001	Targeted Instructional Improvement	-	-
24713	6110-244-0001	Teacher Credentialing BG	-	-
23151	6110-209-0001	Teacher Dismissal Apportionment	-	-

**MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS**

Total Categorical Program Funding incorporated into LCFF  
Total Categorical Program Funding before Section 12.42 reduction  
Categorical funding per ADA incorporated into ERT

496,761	
	539,402
	1,287.88
District	Charter
-	1,426,233
-	2,648,701
6,324	

**TOTAL STATE AID**

**TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)**

**TOTAL 2012-13 ENTITLEMENT PER ADA**

**Charter School Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Kawana Elementary

6/11/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.86%	2.12%	2.30%
GAP Funding rate	11.78%	28.05%	33.95%	21.67%
In-Lieu of Property Tax	1,236,315	1,213,040	1,188,687	1,165,293
<i>This should be the amount reported on CDE Exhibit: Charter School Block Grant Funding COE use Line B-3, EHS use Line B-5, Unified use Line E-5. Ask sponsoring District to provide estimate</i>				
Statewide 90th percentile rate	12,750	---	---	---

**ENROLLMENT AND UNDUPLICATED COUNT**

	Enrollment	Unduplicated Count	Unduplicated %
2013-14	410.00	389.00	94.88% 1 yr average
2014-15	430.00	408.00	94.88% 2 yr average
2015-16	430.00	408.00	94.88% 3 yr average
2016-17	430.00	408.00	94.88% 3 yr rolling avg
2017-18			94.88% 3 yr rolling avg

**UNDUPLICATED % OF DISTRICT**

Enter data for the district that the charter school is physically located in. If located in more than one district, enter % for the district with the highest percentage.

District	Unduplicated %
2013-14	93.25% 1 yr average
2014-15	93.25% 2 yr average
2015-16	93.25% 3 yr average
2016-17	93.25% 3 yr rolling avg
2017-18	3 yr rolling avg

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note Charter School ADA is always funded on Current Year

2013-14				
Grade Span	2013-14 ADA	LCFF ADA	Ungr	Total
Grades K-3	238.41	238.41	-	238.41
Grades 4-6	169.59	169.59	-	169.59
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Ungraded (or enter by grade)				-
SUBTOTAL ADA	408.00	408.00	-	408.00
2014-15				
Grade Span	2014-15 ADA	LCFF ADA	Ungr	Total
Grades K-3	238.41	238.41	-	238.41
Grades 4-6	169.59	169.59	-	169.59
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Ungraded (or enter by grade)				-
SUBTOTAL ADA	408.00	408.00	-	408.00
2015-16				
Grade Span	2015-16 ADA	LCFF ADA	Ungr	Total
Grades K-3	238.41	238.41	-	238.41
Grades 4-6	169.59	169.59	-	169.59
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Ungraded (or enter by grade)				-
SUBTOTAL ADA	408.00	408.00	-	408.00

2016-17				
Grade Span	2016-17 ADA	LCFF ADA	Ungr	Total
Grades K-3	238.41	238.41	-	238.41
Grades 4-6	169.59	169.59	-	169.59
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Ungraded (or enter by grade)				
SUBTOTAL ADA	408.00	408.00	-	408.00







Kawana Elementary					6/11/14
PROPOSITION 30 - EPA					
EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	18.19%	18.19%	18.19%	18.19%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	2,151,940	2,096,296	2,096,296	2,096,296	2,096,296
CY Adjusted NSS Allowance	-	-	-	-	-
Total	2,151,940	2,096,296	2,096,296	2,096,296	2,096,296
Less Property Taxes/In-Lieu	1,222,468	1,236,315	1,213,040	1,188,687	1,165,293
Gross State Aid for Purposes of EPA	929,472	859,981	883,256	907,609	931,003
EPA Entitlement					
Proportionate Share*	460,278	381,323	381,323	381,323	381,323
Min EPA \$200/ADA	83,766	81,600	81,600	81,600	81,600
EPA Allocation	460,278	381,323	381,323	381,323	381,323
Application of EPA					
Phase-In Entitlement	2,151,940	2,768,596	3,174,453	3,558,320	3,741,664
Less Property Taxes/In-Lieu	1,222,468	1,236,315	1,213,040	1,188,687	1,165,293
Gross State Aid	929,472	1,532,281	1,961,413	2,369,633	2,576,371
Less EPA Allocation	460,278	381,323	381,323	381,323	381,323
Net State Aid	469,194	1,150,958	1,580,090	1,988,310	2,195,048
Minimum State Aid					
Adjusted Total Revenue Limit	2,151,940	2,096,296	2,096,296	2,096,296	2,096,296
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	1,222,468	1,236,315	1,213,040	1,188,687	1,165,293
Less EPA Allocation	460,278	381,323	381,323	381,323	381,323
Revenue Limit Minimum State Aid	469,194	478,658	501,933	526,286	549,680
Categorical Minimum State Aid	496,761	483,916	483,916	483,916	483,916
Minimum State Aid Guarantee	965,955	962,574	985,849	1,010,202	1,033,596
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-	-	-
LCFF State Aid	965,955	1,150,958	1,580,090	1,988,310	2,195,048
EPA in Excess to LCFF Funding	-	-	-	-	-

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

Kawana Elementary		6/11/14			
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		1,162,999	1,187,686	1,215,227
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		91,410	91,410	91,410
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp				
3.	Difference [1] less [2]		1,071,589	1,096,276	1,123,817
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		300,581	372,186	243,531
	GAP funding rate		28.05%	33.95%	21.67%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C		391,991	463,596	334,941
6.	Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		2,782,462	3,094,724	3,406,723
	LCFF Phase-In Entitlement		3,174,453	3,558,320	3,741,664
7/8.	Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part D		14.09%	14.98%	9.83%
*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5. **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
		2014-15	2015-16	2016-17	
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 391,991	\$ 463,596	\$ 334,941	
Current year Minimum Proportionality Percentage (MPP)		14.09%	14.98%	9.83%	

LCFF Calculator Universal Assumptions				
Kawana Elementary				6/11/14

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 4,179,393	\$ 4,215,503	\$ 4,305,135	\$ 4,404,390
Floor	2,580,212	2,768,595	3,174,453	3,558,320
CY Gap Funding	188,383	405,858	383,867	183,343
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 2,768,596	\$ 3,174,453	\$ 3,558,320	\$ 3,741,664

Components of LCFF By Object Code										
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	469,194	\$	1,150,958	\$	1,580,090	\$	1,988,310	\$	2,195,048
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		496,761		-		-		-		-
8012 - EPA		460,278		381,323		381,323		381,323		381,323
Local Revenue Sources:										
8021 to 8048 - Property Taxes				-		-		-		-
8096 - In-Lieu of Property Taxes				1,236,315		1,213,040		1,188,687		1,165,293
Property Taxes net of in-lieu		-		-		-		-		-
TOTAL FUNDING	\$	1,426,233	\$	2,768,596	\$	3,174,453	\$	3,558,320	\$	3,741,664
Excess Taxes	\$	-	\$	0	\$	0	\$	0	\$	0
EPA in excess to LCFF Funding	\$	(1,222,468)	\$	(0)	\$	(0)	\$	(0)	\$	(0)

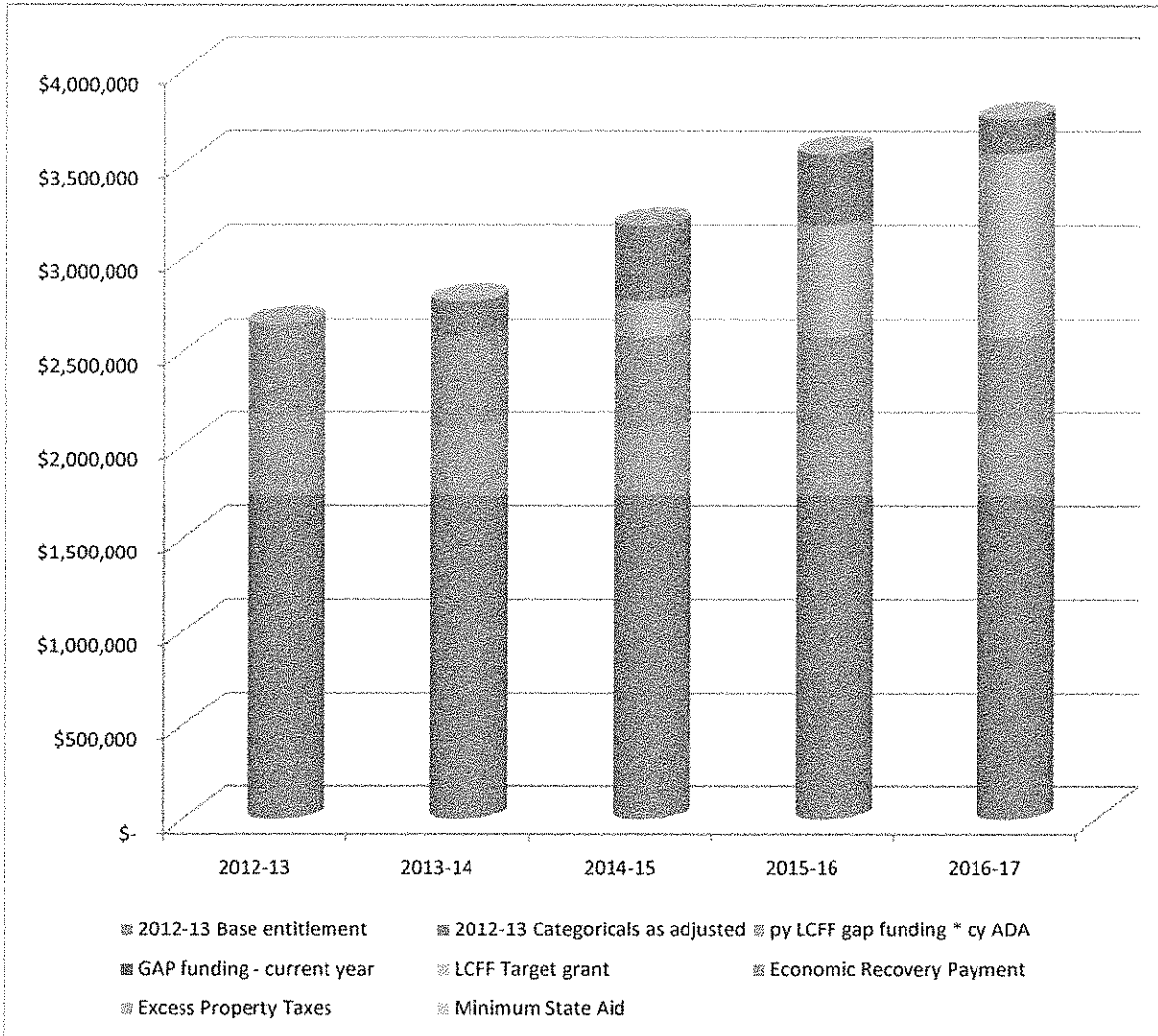
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 391,991	\$ 463,596	\$ 334,941	
Current year Minimum Proportionality Percentage (MPP)	14.09%	14.98%	9.83%	

## Kawana Elementary

6/11/14

## LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 188,383	\$ 405,858	\$ 383,867	\$ 183,343
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 188,383	\$ 594,241	\$ 978,108
2012-13 Categoricals as adjusted	\$ 496,761	\$ 483,916	\$ 483,916	\$ 483,916	\$ 483,916
2012-13 Base entitlement	\$ 2,151,940	\$ 2,096,296	\$ 2,096,296	\$ 2,096,296	\$ 2,096,296
Total General Purpose Funding	\$ 2,648,701	\$ 2,768,596	\$ 3,174,453	\$ 3,558,320	\$ 3,741,664
Calculator tab: Recap total LCFF	\$ 2,648,701	\$ 2,768,596	\$ 3,174,453	\$ 3,558,320	\$ 3,741,664
Proof	TRUE	TRUE	TRUE	TRUE	TRUE



## LOCAL CONTROL FUNDING FORMULA

## LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
ADA	418.83	408.00	408.00	408.00	408.00
Estimated LCFF Sources per ADA	\$ 6,324.05	\$ 6,785.77	\$ 7,780.52	\$ 8,721.37	\$ 9,170.75
Net Change per ADA		\$ 461.73	\$ 994.75	\$ 940.85	\$ 449.37
Net Percent Change		7.30%	14.66%	12.09%	5.15%
Estimated LCFF Entitlement per ADA	\$ 6,324.05	\$ 6,785.77	\$ 7,780.52	\$ 8,721.37	\$ 9,170.74
Net Change per ADA		\$ 461.72	\$ 994.75	\$ 940.85	\$ 449.37
Net Percent Change		7.30%	14.66%	12.09%	5.15%

\$9,500

\$9,000

\$8,500

\$8,000

\$7,500

\$7,000

\$6,500

\$6,000

\$5,500

\$5,000

2012-13

2013-14

2014-15

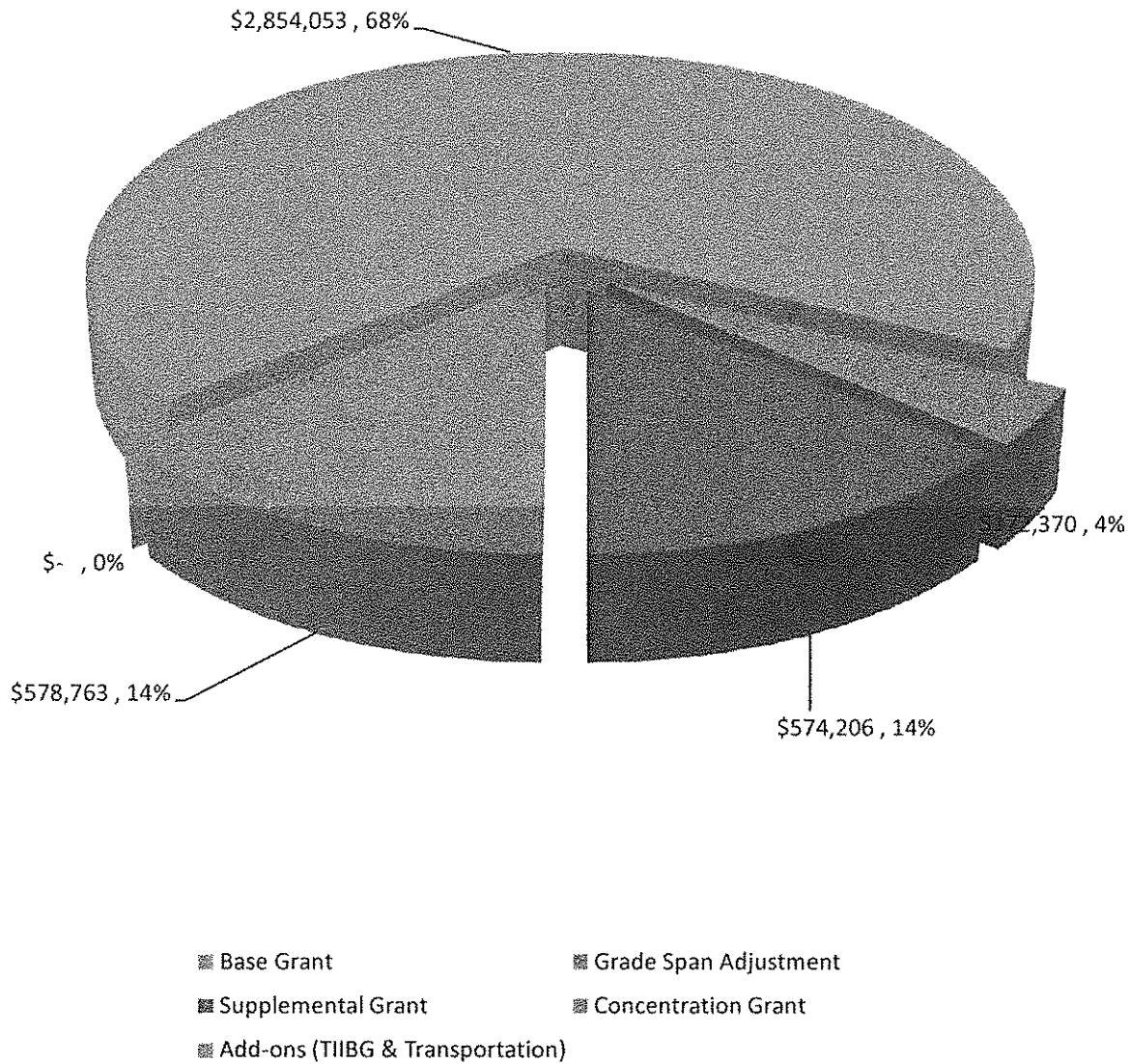
2015-16

2016-17

Estimated LCFF Sources per ADA      Entitlement per ADA

## Components of LCFF Target Entitlement

Base Grant	\$	2,854,053
Grade Span Adjustment	\$	172,370
Supplemental Grant	\$	574,206
Concentration Grant	\$	578,763
Add-ons (TIIBG & Transportation)	\$	-
Total	\$	4,179,392



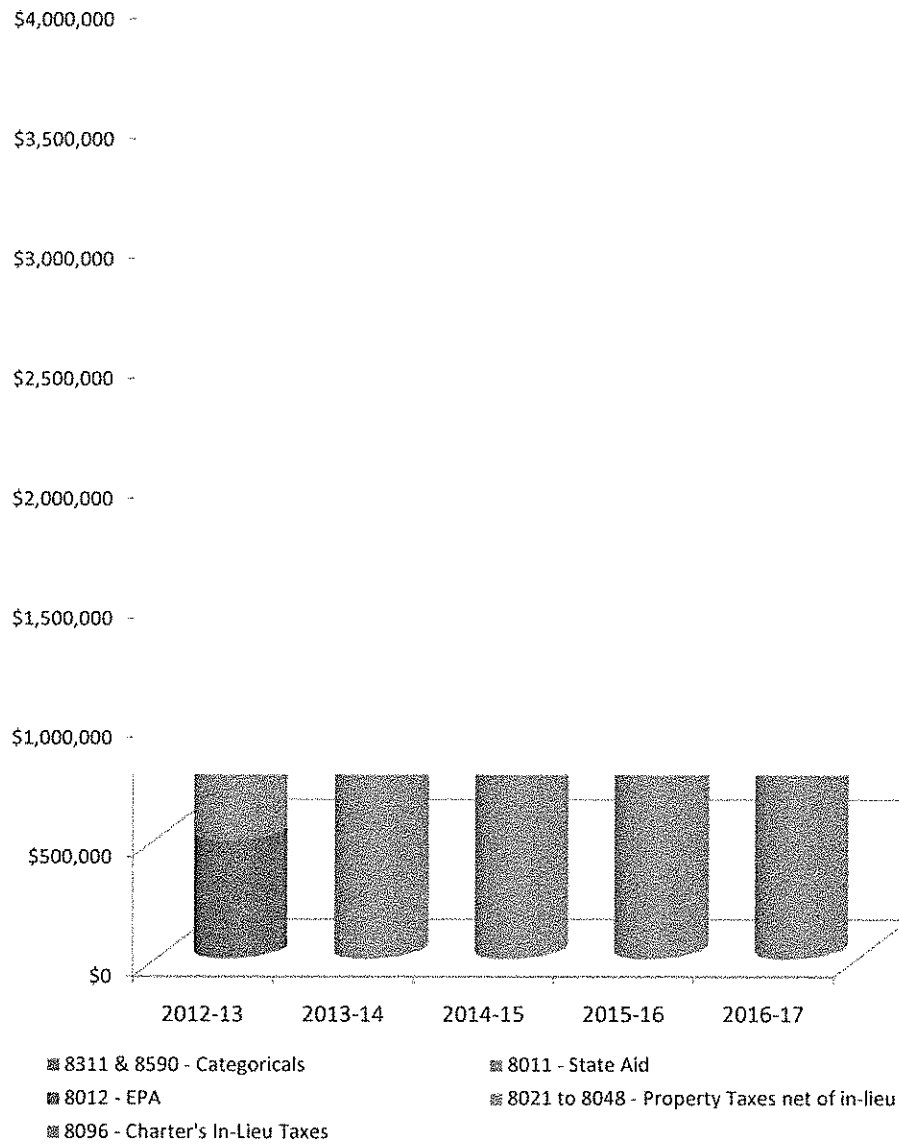


Kawana Elementary					6/11/14
LOCAL CONTROL FUNDING FORMULA					
Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	
Target	\$ 4,179,393	\$ 4,215,503	\$ 4,305,135	\$ 4,404,390	
Floor	2,580,212	2,768,595	3,174,453	3,558,320	
CY Gap Funding	188,383	405,858	383,867	183,343	
ERT	-	-	-	-	
Minimum State Aid	-	-	-	-	
Total Phase-In Entitlement	\$ 2,768,596	\$ 3,174,453	\$ 3,558,320	\$ 3,741,664	

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 469,194	\$ 1,150,958	\$ 1,580,090	\$ 1,988,310	\$ 2,195,048
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	496,761	-	-	-	-
8012 - EPA	460,278	381,323	381,323	381,323	381,323
Local Revenue Sources:					
8021 to 8048 - Property Taxes net of in-lieu	-	-	-	-	-
8096 - Charter's In-Lieu Taxes	1,222,468	1,236,315	1,213,040	1,188,687	1,165,293
TOTAL FUNDING	\$ 2,648,701	\$ 2,768,596	\$ 3,174,453	\$ 3,558,320	\$ 3,741,664
Excess Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0

Kawana Elementary					6/11/14
LOCAL CONTROL FUNDING FORMULA					

EPA in excess (0) \$ (0)



LCFF Entitlement	\$	2,648,701	\$	2,768,596	\$	3,174,453	\$	3,558,320	\$	3,741,664
Excess Taxes		-		0		0		0		0
Minimum EPA		-		-		-		-		-
Proof Total all Sources	\$	2,648,701	\$	2,768,596	\$	3,174,453	\$	3,558,320	\$	3,741,664
		TRUE		TRUE		TRUE		TRUE		TRUE

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

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

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

Date of Meeting: Jun 24, 2014

For additional information on this certification, please contact:

Name: Susie Raymond

Title: Director of Financial Services

Telephone: 707 542-5197

E-mail: fraymond@bellevueusd.org

**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: 3150 Education Dr., Santa Rosa, CA

Date: June 17, 2014

Place: Bellevue School District Office

Date: June 23, 2014

Time: 07:00 PM

Adoption Date: June 24, 2014

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

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

Contact person for additional information on the budget reports:

Name: Susie Raymond

Telephone: 707 542-5197

Title: Director of Financial Services

E-mail: fraymond@bellevueusd.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?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,320.58	1,320.58	1,320.58	1,320.58	1,320.58	1,320.58
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	1,320.58	1,320.58	1,320.58	1,320.58	1,320.58	1,320.58
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	3.42	3.42	3.42	3.42	3.42	3.42
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	3.42	3.42	3.42	3.42	3.42	3.42
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	1,324.00	1,324.00	1,324.00	1,324.00	1,324.00	1,324.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	407.80	407.80	407.80	408.00	408.00	408.00
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	407.80	407.80	407.80	408.00	408.00	408.00

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

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

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,186,466.00	110,616.00	12,297,082.00	13,780,619.00	110,616.00	13,891,235.00	13.0%
2) Federal Revenue		8100-8299	0.00	3,047,921.48	3,047,921.48	0.00	2,727,958.00	2,727,958.00	-10.5%
3) Other State Revenue		8300-8599	252,181.53	1,158,834.31	1,411,015.84	259,741.00	589,503.00	849,244.00	-39.8%
4) Other Local Revenue		8600-8799	244,796.00	1,201,328.00	1,446,124.00	211,838.46	1,201,328.00	1,413,166.46	-2.3%
5) TOTAL REVENUES			12,683,443.53	5,518,699.79	18,202,143.32	14,252,198.46	4,629,405.00	18,881,603.46	3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,755,158.87	1,651,065.20	7,406,224.07	5,886,334.73	1,864,216.27	7,750,551.00	4.6%
2) Classified Salaries		2000-2999	1,174,090.81	610,032.26	1,784,123.07	1,466,599.31	650,925.77	2,117,525.08	18.7%
3) Employee Benefits		3000-3999	1,659,352.79	641,812.82	2,501,165.61	2,076,084.05	564,624.25	2,640,708.30	5.6%
4) Books and Supplies		4000-4999	638,457.14	1,127,477.87	1,765,935.01	342,066.50	473,059.12	815,125.62	-53.8%
5) Services and Other Operating Expenditures		5000-5999	1,412,476.36	3,792,706.92	5,205,183.28	1,641,431.20	3,674,987.03	5,316,418.23	2.1%
6) Capital Outlay		6000-6999	24,336.00	143,478.00	167,814.00	383,855.00	0.00	383,855.00	128.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	448,859.90	0.00	448,859.90	514,370.56	0.00	514,370.56	14.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(93,988.00)	93,988.00	0.00	(76,420.00)	76,420.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,218,743.87	8,080,561.07	19,279,304.94	12,234,321.35	7,304,232.44	19,538,553.79	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,464,699.66	(2,541,861.28)	(1,077,161.62)	2,017,877.11	(2,674,827.44)	(656,950.33)	-39.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(756,107.08)	(321,054.54)	(1,077,161.62)	(631,162.97)	(25,787.38)	(656,950.33)	-39.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
2) Ending Balance, June 30 (E + F1e)			5,100,452.42	346,716.66	5,447,169.08	4,469,289.45	320,929.30	4,790,218.75	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	346,716.66	346,716.66	0.00	320,929.30	320,929.30	-7.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	578,349.00	0.00	578,349.00	586,156.00	0.00	586,156.00	1.3%
Unassigned/Unappropriated Amount		9790	4,471,103.42	0.00	4,471,103.42	3,832,133.45	0.00	3,832,133.45	-14.3%

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

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,205,626.00	0.00	5,205,626.00	6,898,584.00	0.00	6,898,584.00	32.5%
Education Protection Account State Aid - Current Year		8012	1,632,559.00	0.00	1,632,559.00	1,632,559.00	0.00	1,632,559.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	50,528.00	0.00	50,528.00	50,528.00	0.00	50,528.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	32.00	0.00	32.00	32.00	0.00	32.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,894,353.00	0.00	4,894,353.00	4,894,353.00	0.00	4,894,353.00	0.0%
Unsecured Roll Taxes		8042	176,538.00	0.00	176,538.00	176,538.00	0.00	176,538.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	37,000.00	0.00	37,000.00	37,000.00	0.00	37,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	59,714.00	0.00	59,714.00	59,714.00	0.00	59,714.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	251,323.00	0.00	251,323.00	251,323.00	0.00	251,323.00	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			12,307,673.00	0.00	12,307,673.00	14,000,631.00	0.00	14,000,631.00	13.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(121,207.00)	0.00	(121,207.00)	(220,012.00)	0.00	(220,012.00)	81.5%
Property Taxes Transfers		8097	0.00	110,616.00	110,616.00	0.00	110,616.00	110,616.00	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			12,186,466.00	110,616.00	12,297,082.00	13,780,619.00	110,616.00	13,891,235.00	13.0%
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	277,455.00	277,455.00	0.00	277,455.00	277,455.00	0.0%
Special Education Discretionary Grants		8182	0.00	50,866.00	50,866.00	0.00	50,866.00	50,866.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		548,909.08	548,909.08		501,088.00	501,088.00	-8.7%
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		105,102.43	105,102.43		83,233.00	83,233.00	-20.8%
NCLB: Title III, Immigrant Education Program	4201	8290		13,472.00	13,472.00		0.00	0.00	-100.0%



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		167,692.87	167,692.87		117,770.00	117,770.00	-29.8%
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		1,884,424.10	1,884,424.10		1,697,546.00	1,697,546.00	-9.9%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	3,047,921.48	3,047,921.48	0.00	2,727,958.00	2,727,958.00	-10.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	41,941.00	0.00	41,941.00	41,635.00	0.00	41,635.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	209,810.00	50,760.00	260,570.00	218,106.00	51,930.00	270,036.00	3.6%
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		451,800.00	451,800.00		451,800.00	451,800.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		172,418.00	172,418.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		348,871.00	348,871.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	430.53	134,985.31	135,415.84	0.00	85,773.00	85,773.00	-36.7%
<b>TOTAL, OTHER STATE REVENUE</b>			252,181.53	1,158,834.31	1,411,015.84	259,741.00	589,503.00	849,244.00	-39.8%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	9,290.00	0.00	9,290.00	9,290.00	0.00	9,290.00	0.0%
Interest		8660	38,000.00	0.00	38,000.00	38,000.00	0.00	38,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	11,800.00	0.00	11,800.00	0.00	0.00	0.00	-100.0%
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	185,706.00	1,867.00	187,573.00	164,548.46	1,867.00	166,415.46	-11.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,199,461.00	1,199,461.00		1,199,461.00	1,199,461.00	0.0%
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			244,796.00	1,201,328.00	1,446,124.00	211,838.46	1,201,328.00	1,413,166.46	-2.3%
TOTAL REVENUES			12,683,443.53	5,518,699.79	18,202,143.32	14,252,198.46	4,629,405.00	18,881,603.46	3.7%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,190,288.68	1,225,172.45	6,415,461.13	5,296,360.39	1,434,155.11	6,730,515.50	4.9%
Certificated Pupil Support Salaries		1200	0.00	311,012.75	311,012.75	0.00	306,259.13	306,259.13	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	564,870.19	114,880.00	679,750.19	588,974.34	123,802.03	713,776.37	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,755,158.87	1,651,065.20	7,406,224.07	5,886,334.73	1,864,216.27	7,750,551.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	13,517.17	406,738.06	420,253.23	334,907.12	443,688.37	778,595.49	85.3%
Classified Support Salaries		2200	280,479.52	124,644.28	405,123.80	279,772.88	125,120.52	404,893.40	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	106,833.04	72,051.92	178,884.96	109,999.04	74,766.88	184,765.92	3.3%
Clerical, Technical and Office Salaries		2400	419,688.31	0.00	419,688.31	419,724.57	0.00	419,724.57	0.0%
Other Classified Salaries		2900	353,572.77	6,600.00	360,172.77	322,195.70	7,350.00	329,545.70	-6.5%
TOTAL, CLASSIFIED SALARIES			1,174,090.81	610,032.26	1,784,123.07	1,466,599.31	650,925.77	2,117,525.08	18.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	489,395.39	145,570.78	634,966.17	561,202.60	143,193.93	704,396.53	10.9%
PERS		3201-3202	123,373.57	61,617.59	184,991.16	160,761.23	63,627.81	224,389.04	21.3%
OASDI/Medicare/Alternative		3301-3302	164,239.67	62,252.75	226,492.42	192,435.48	65,563.82	257,999.30	13.9%
Health and Welfare Benefits		3401-3402	946,798.07	278,371.07	1,225,169.14	1,014,888.49	237,986.81	1,252,875.30	2.3%
Unemployment Insurance		3501-3502	9,674.73	1,502.10	11,176.83	3,393.08	781.02	4,174.10	-62.7%
Workers' Compensation		3601-3602	125,871.36	41,098.53	166,969.89	143,403.17	39,470.86	182,874.03	9.5%
OPEB, Allocated		3701-3702	0.00	38,400.00	38,400.00	0.00	1,000.00	1,000.00	-97.4%
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	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,859,352.79	641,812.82	2,501,165.61	2,076,084.05	564,624.25	2,640,708.30	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	56,852.98	5,000.00	61,852.98	500.14	15,710.00	16,210.14	-73.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	446,584.83	612,774.80	1,059,359.63	317,866.36	139,161.94	457,028.30	-56.9%
Noncapitalized Equipment		4400	135,019.33	509,703.07	644,722.40	23,700.00	318,187.18	341,887.18	-47.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			638,457.14	1,127,477.87	1,765,935.01	342,066.50	473,059.12	815,125.62	-53.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	51,816.30	947,555.14	999,371.44	268,290.20	1,181,430.67	1,449,720.87	45.1%
Travel and Conferences		5200	19,531.28	6,734.00	26,265.28	21,100.00	1,025.00	22,125.00	-15.8%
Dues and Memberships		5300	10,750.00	0.00	10,750.00	10,550.00	0.00	10,550.00	-1.9%
Insurance		5400 - 5450	62,815.23	0.00	62,815.23	171,231.00	0.00	171,231.00	172.6%
Operations and Housekeeping Services		5500	103,121.00	0.00	103,121.00	104,101.00	0.00	104,101.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,896.00	3,500.00	24,396.00	25,065.00	1,500.00	26,565.00	8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,118,598.55	2,834,917.78	3,953,514.33	1,016,644.00	2,491,031.36	3,507,675.36	-11.3%
Communications		5900	24,950.00	0.00	24,950.00	24,450.00	0.00	24,450.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,412,476.36	3,792,706.92	5,205,183.28	1,641,431.20	3,674,987.03	5,316,418.23	2.1%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	106,728.00	106,728.00	383,855.00	0.00	383,855.00	259.7%
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	24,336.00	36,700.00	61,036.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	50.00	50.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			24,336.00	143,478.00	167,814.00	383,855.00	0.00	383,855.00	128.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	274,771.12	0.00	274,771.12	334,278.00	0.00	334,278.00	21.7%
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	115,328.78	0.00	115,328.78	112,371.56	0.00	112,371.56	-2.6%
Other Debt Service - Principal		7439	58,760.00	0.00	58,760.00	67,721.00	0.00	67,721.00	15.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			448,859.90	0.00	448,859.90	514,370.56	0.00	514,370.56	14.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(93,988.00)	93,988.00	0.00	(76,420.00)	76,420.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(93,988.00)	93,988.00	0.00	(76,420.00)	76,420.00	0.00	0.0%
TOTAL EXPENDITURES									
			11,218,743.87	8,080,561.07	19,279,304.94	12,234,321.35	7,304,232.44	19,538,553.79	1.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	12,186,466.00	110,616.00	12,297,082.00	13,780,619.00	110,616.00	13,891,235.00	0.0%
2) Federal Revenue		8100-8299	0.00	3,047,921.48	3,047,921.48	0.00	2,727,958.00	2,727,958.00	0.0%
3) Other State Revenue		8300-8599	252,181.53	1,158,834.31	1,411,015.84	259,741.00	589,503.00	849,244.00	0.0%
4) Other Local Revenue		8600-8799	244,796.00	1,201,328.00	1,446,124.00	211,838.46	1,201,328.00	1,413,166.46	0.0%
5) TOTAL, REVENUES			12,683,443.53	5,518,699.79	18,202,143.32	14,252,198.46	4,629,405.00	18,881,603.46	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	7,140,519.01	5,176,571.02	12,317,090.03	7,774,630.97	5,123,059.73	12,897,690.70	4.7%
2) Instruction - Related Services	2000-2999		955,783.96	362,176.84	1,317,960.80	958,933.47	160,679.06	1,119,612.53	-15.0%
3) Pupil Services	3000-3999		776,987.48	417,902.64	1,194,890.12	686,144.87	418,042.62	1,104,187.49	-7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		195,340.97	1,085,643.32	1,281,984.29	115,246.30	960,747.67	1,075,993.97	-16.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,030,904.83	93,988.00	1,124,892.83	1,165,571.89	76,420.00	1,241,991.89	10.4%
8) Plant Services	8000-8999		670,347.72	923,279.25	1,593,626.97	1,019,423.29	565,283.36	1,584,706.65	-0.6%
9) Other Outgo	9000-9999		448,859.90	0.00	448,859.90	514,370.56	0.00	514,370.56	14.6%
10) TOTAL, EXPENDITURES			11,218,743.87	8,060,561.07	19,279,304.94	12,234,321.35	7,304,232.44	19,538,553.79	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)									
			1,464,699.66	(2,541,861.28)	(1,077,161.62)	2,017,877.11	(2,674,827.44)	(656,950.33)	-39.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,220,806.74)	2,220,806.74	0.00	(2,649,040.08)	2,649,040.08	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(756,107.08)	(321,054.54)	(1,077,161.62)	(631,162.97)	(25,787.36)	(656,950.33)	-39.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,856,559.50	667,771.20	6,524,330.70	5,100,452.42	346,716.66	5,447,169.08	-16.5%
2) Ending Balance, June 30 (E + F1e)			5,100,452.42	346,716.66	5,447,169.08	4,469,289.45	320,929.30	4,790,218.75	-12.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	346,716.66	346,716.66	0.00	320,929.30	320,929.30	-7.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	578,349.00	0.00	578,349.00	586,156.00	0.00	586,156.00	1.3%
Unassigned/Unappropriated Amount		9790	4,471,103.42	0.00	4,471,103.42	3,832,133.45	0.00	3,832,133.45	-14.3%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	309,782.39	320,172.03
9010	Other Restricted Local	36,934.27	757.27
Total, Restricted Balance		346,716.66	320,929.30



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,855.48	908,794.00	-6.4%
3) Other State Revenue		8300-8599	75,165.00	75,165.00	0.0%
4) Other Local Revenue		8600-8799	41,715.00	41,515.00	-0.5%
5) TOTAL, REVENUES			1,087,735.48	1,025,474.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	170,590.48	148,481.52	-13.0%
3) Employee Benefits		3000-3999	55,034.84	46,993.16	-14.6%
4) Books and Supplies		4000-4999	91,018.00	69,696.00	-23.4%
5) Services and Other Operating Expenditures		5000-5999	838,465.16	709,801.00	-15.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,155,108.48	974,971.68	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,373.00)	50,502.32	-175.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,373.00)	50,502.32	-175.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,815.94	23,442.94	-74.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,815.94	23,442.94	-74.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,815.94	23,442.94	-74.2%
2) Ending Balance, June 30 (E + F1e)			23,442.94	73,945.26	215.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,442.94	73,945.26	215.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	970,855.48	908,794.00	-6.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>970,855.48</b>	<b>908,794.00</b>	<b>-6.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	75,165.00	75,165.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>75,165.00</b>	<b>75,165.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	650.00	450.00	-30.8%
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	41,065.00	41,065.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>41,715.00</b>	<b>41,515.00</b>	<b>-0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,087,735.48</b>	<b>1,025,474.00</b>	<b>-5.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	170,590.48	148,481.52	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			170,590.48	148,481.52	-13.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,978.27	17,363.24	-3.4%
OASDI/Medicare/Alternative		3301-3302	11,399.23	11,170.70	-2.0%
Health and Welfare Benefits		3401-3402	21,878.69	15,490.82	-29.2%
Unemployment Insurance		3501-3502	1,107.17	73.00	-93.4%
Workers' Compensation		3601-3602	2,671.48	2,895.40	8.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			55,034.84	46,993.16	-14.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,800.00	500.00	-96.8%
Food		4700	75,218.00	69,196.00	-8.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			91,018.00	69,696.00	-23.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	762,212.48	700,151.00	-8.1%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,252.68	9,650.00	-87.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>838,465.16</b>	<b>709,801.00</b>	<b>-15.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,155,108.48</b>	<b>974,971.68</b>	<b>-15.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,855.48	908,794.00	-6.4%
3) Other State Revenue		8300-8599	75,165.00	75,165.00	0.0%
4) Other Local Revenue		8600-8799	41,715.00	41,515.00	-0.5%
5) TOTAL REVENUES			1,087,735.48	1,025,474.00	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,155,108.48	974,921.68	-15.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	50.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,155,108.48	974,971.68	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67,373.00)	50,502.32	-175.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,373.00)	50,502.32	-175.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,815.94	23,442.94	-74.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,815.94	23,442.94	-74.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,815.94	23,442.94	-74.2%
2) Ending Balance, June 30 (E + F1e)			23,442.94	73,945.26	215.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,442.94	73,945.26	215.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,442.94	73,945.26
Total, Restricted Balance		23,442.94	73,945.26

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

July 1 Budget (Single Adoption)  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,997.11	121,997.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,997.11	121,997.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,997.11	121,997.11	0.0%
2) Ending Balance, June 30 (E + F1e)			121,997.11	121,997.11	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		9760	121,997.11	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	121,997.11	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

July 1 Budget (Single Adoption)  
Deferred Maintenance Fund  
Expenditures by Object

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,997.11	121,997.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,997.11	121,997.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,997.11	121,997.11	0.0%
2) Ending Balance, June 30 (E + F1e)			121,997.11	121,997.11	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	121,997.11	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	121,997.11	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98.90	0.00	-100.0%
5) TOTAL REVENUES			98.90	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,980.33	80.00	-99.7%
5) Services and Other Operating Expenditures		5000-5999	3,050.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			26,030.33	80.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,931.43)	(80.00)	-99.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,931.43)	(80.00)	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,030.33	98.90	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,030.33	98.90	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,030.33	98.90	-99.6%
2) Ending Balance, June 30 (E + F1e)			98.90	18.90	-80.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	98.90	18.90	-80.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	98.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>98.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>			<b>98.90</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	22,980.33	80.00	-99.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			22,980.33	80.00	-99.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,050.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,050.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>26,030.33</b>	<b>80.00</b>	<b>-99.7%</b>

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98.90	0.00	-100.0%
5) TOTAL REVENUES			98.90	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,030.33	80.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			26,030.33	80.00	-99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,931.43)	(80.00)	-99.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,931.43)	(80.00)	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,030.33	98.90	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,030.33	98.90	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,030.33	98.90	-99.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			98.90	18.90	-80.9%
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		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	98.90	18.90	-80.9%
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	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	273,924.80	189,000.00	-31.0%
5) TOTAL REVENUES			273,924.80	189,000.00	-31.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,400.00	5,800.00	-44.2%
6) Capital Outlay		6000-6999	146,500.00	30,000.00	-79.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	131,529.68	108,882.38	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			288,429.68	144,682.38	-49.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,504.88)	44,317.62	-405.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,504.88)	44,317.62	-405.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,329,547.61	1,315,042.73	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,329,547.61	1,315,042.73	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,329,547.61	1,315,042.73	-1.1%
2) Ending Balance, June 30 (E + F1e)			1,315,042.73	1,359,360.35	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,315,042.73	1,359,360.35	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	9,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	263,924.80	180,000.00	-31.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			273,924.80	189,000.00	-31.0%
<b>TOTAL, REVENUES</b>			273,924.80	189,000.00	-31.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	10,400.00	5,800.00	-44.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,400.00</b>	<b>5,800.00</b>	<b>-44.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	146,500.00	30,000.00	-79.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>146,500.00</b>	<b>30,000.00</b>	<b>-79.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	131,529.68	108,882.38	-17.2%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>131,529.68</b>	<b>108,882.38</b>	<b>-17.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>288,429.68</b>	<b>144,682.38</b>	<b>-49.8%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	273,924.80	189,000.00	-31.0%
5) TOTAL REVENUES			273,924.80	189,000.00	-31.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		156,900.00	35,800.00	-77.2%
9) Other Outgo	9000-9999	Except 7600-7699	131,529.68	108,882.38	-17.2%
10) TOTAL EXPENDITURES			288,429.68	144,682.38	-49.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,504.88)	44,317.62	-405.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,504.88)	44,317.62	-405.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,329,547.61	1,315,042.73	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,329,547.61	1,315,042.73	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,329,547.61	1,315,042.73	-1.1%
2) Ending Balance, June 30 (E + F1e)			1,315,042.73	1,359,360.35	3.4%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,315,042.73	1,359,360.35	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5.53	5.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5.53	5.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.53	5.53	0.0%
2) Ending Balance, June 30 (E + F1e)			5.53	5.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5.52	5.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.0%

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



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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5.53	5.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5.53	5.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.53	5.53	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5.53	5.53	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5.52	5.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.01	0.01	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
7710	State School Facilities Projects	5.52	5.52
Total, Restricted Balance		5.52	5.52

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	1,672.92	1,701.35	N/A	Met
Second Prior Year (2012-13)	1,404.93	1,407.85	N/A	Met
First Prior Year (2013-14)*	1,731.80	1,731.80	0.0%	Met
Budget Year (2014-15)	1,732.00			

### 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
			CBEDS Actual		
Third Prior Year (2011-12)		1,730	1,737	N/A	Met
Second Prior Year (2012-13)		1,320	1,736	N/A	Met
First Prior Year (2013-14)		1,732	1,780	N/A	Met
Budget Year (2014-15)		1,780			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	1,691	1,737	97.4%
Second Prior Year (2012-13)	1,278	1,736	73.6%
First Prior Year (2013-14)	1,728	1,780	97.1%
Historical Average Ratio:			89.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **89.9%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	1,729	1,780	97.1%	Not Met
1st Subsequent Year (2015-16)	1,732	1,780	97.3%	Not Met
2nd Subsequent Year (2016-17)	1,732	1,780	97.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Expected higher attendance

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)		17,869,723.00	18,249,602.00	18,670,338.00

		Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population					
a. ADA (Funded)					
(Form A, lines A6, C1, and C2e)		1,731.80	1,732.00	1,732.00	1,732.00
b. Prior Year ADA (Funded)			1,731.80	1,732.00	1,732.00
c. Difference (Step 1a minus Step 1b)			0.20	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)			0.01%	0.00%	0.00%

Step 2 - Change in Funding Level					
a. Prior Year LCFF Funding			12,186,466.00	13,780,619.00	15,297,839.00
b1. COLA percentage (if district is at target)	Not Applicable				
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable		0.00	0.00	0.00
c. Gap Funding (if district is not at target)			1,594,154.00	1,517,220.00	730,820.00
d. Economic Recovery Target Funding (current year increment)					
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)			1,594,154.00	1,517,220.00	730,820.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)			13.08%	11.01%	4.78%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			13.09%	11.01%	4.78%
LCFF Revenue Standard (Step 3, plus/minus 1%):			12.09% to 14.09%	10.01% to 12.01%	3.78% to 5.78%



#### 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)	5,469,488.00	5,469,488.00	5,469,488.00	5,469,488.00
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)	12,307,673.00	14,000,631.00	15,621,232.00	16,451,364.00
District's Projected Change in LCFF Revenue:		13.78%	11.58%	5.31%
LCFF Revenue Standard:		12.09% to 14.09%	10.01% to 12.01%	3.78% to 5.78%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	7,097,617.04	8,635,238.02	82.2%
Second Prior Year (2012-13)	7,849,921.32	9,703,537.43	80.9%
First Prior Year (2013-14)	8,788,602.47	11,218,743.87	78.3%
	Historical Average Ratio:		80.5%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.5% to 83.5%	77.5% to 83.5%	77.5% to 83.5%

### 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)	9,429,018.09	12,234,321.35	77.1%	Not Met
1st Subsequent Year (2015-16)	9,738,743.04	12,217,873.04	79.7%	Met
2nd Subsequent Year (2016-17)	10,059,543.04	12,545,031.04	80.2%	Met

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

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

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

Explanation:  
(required if NOT met)

For 14/15 the District is doing a project with GF dollars to expend our band width which will cost \$400,000. We are also planning a Learning Academy which will be contracted services with our Cal Serves Program which will cost \$264,000. Both are in my 14/15 Budget.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	13.09%	11.01%	4.78%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	3.09% to 23.09%	1.01% to 21.01%	-5.22% to 14.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	8.09% to 18.09%	6.01% to 16.01%	-2.22% to 9.78%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	3,047,921.48		
Budget Year (2014-15)	2,727,958.00	-10.50%	Yes
1st Subsequent Year (2015-16)	1,030,412.00	-62.23%	Yes
2nd Subsequent Year (2016-17)	1,030,412.00	0.00%	No

Explanation:  
(required if Yes)

Budgeted federal revenue the same in 16/17 as 15/16. In 13/14 the SIG grant is in its last year so I subtracted out \$1,697,546 in revenue for 14/15 and kept it the same in 15/16. I also subtracted out expenditures in 5800 for 14/15 in the same amount.

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

First Prior Year (2013-14)	1,411,015.84		
Budget Year (2014-15)	849,244.00	-39.81%	Yes
1st Subsequent Year (2015-16)	849,244.00	0.00%	Yes
2nd Subsequent Year (2016-17)	849,244.00	0.00%	No

Explanation:  
(required if Yes)

Kept state revenue the same in all years.

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

First Prior Year (2013-14)	1,446,124.00		
Budget Year (2014-15)	1,413,166.46	-2.28%	Yes
1st Subsequent Year (2015-16)	1,413,166.46	0.00%	Yes
2nd Subsequent Year (2016-17)	1,413,166.46	0.00%	No

Explanation:  
(required if Yes)

Kept local revenue the same in out years.

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

First Prior Year (2013-14)	1,765,935.01		
Budget Year (2014-15)	815,125.62	-53.84%	Yes
1st Subsequent Year (2015-16)	818,059.00	0.36%	Yes
2nd Subsequent Year (2016-17)	828,000.00	1.22%	No

Explanation:  
(required if Yes)

Books and supplies will only be increased if there is revenue.

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

First Prior Year (2013-14)	5,205,183.28		
Budget Year (2014-15)	5,316,418.23	2.14%	Yes
1st Subsequent Year (2015-16)	3,622,441.00	-31.86%	Yes
2nd Subsequent Year (2016-17)	3,622,441.00	0.00%	No

Explanation:  
(required if Yes)

subtracted out \$1,697,546 in 15/16 for the SIG grant which is gone, kept expenditures the same in 16/17.

**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)	5,905,061.32		
Budget Year (2014-15)	4,990,368.46	-15.49%	Not Met
1st Subsequent Year (2015-16)	3,292,822.46	-34.02%	Not Met
2nd Subsequent Year (2016-17)	3,292,822.46	0.00%	Met

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

First Prior Year (2013-14)	6,971,118.29		
Budget Year (2014-15)	6,131,543.85	-12.04%	Not Met
1st Subsequent Year (2015-16)	4,440,500.00	-27.58%	Not Met
2nd Subsequent Year (2016-17)	4,450,441.00	0.22%	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)

Budgeted federal revenue the same in 16/17 as 15/16. In 13/14 the SIG grant is in its last year so I subtracted out \$1,697,546 in revenue for 14/15 and kept it the same in 15/16. I also subtracted out expenditures in 5800 for 14/15 in the same amount.

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

Kept state revenue the same in all years.

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

Kept local revenue the same in out years.

- 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)

Books and supplies will only be increased if there is revenue.

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

subtracted out \$1,697,546 in 15/16 for the SIG grant which is gone, kept expenditures the same in 16/17.

## 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?

No

- 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)

0.00

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

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

19,538,553.79			
0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
19,538,553.79	195,385.54	586,156.00	Met

\* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	469,476.00	532,773.51	578,349.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,927,959.88	5,022,785.99	4,471,103.42
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	5,397,435.88	5,555,559.50	5,049,452.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,649,214.84	17,759,117.00	19,279,304.94
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)	15,649,214.84	17,759,117.00	19,279,304.94
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	34.5%	31.3%	26.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.5%	10.4%	8.7%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	483,808.13	8,635,238.02	N/A	Met
Second Prior Year (2012-13)	346,123.62	9,703,537.43	N/A	Met
First Prior Year (2013-14)	(756,107.08)	11,218,743.87	6.7%	Met
Budget Year (2014-15) (Information only)	(631,162.97)	12,234,321.35		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	4,441,383.19	5,026,627.75	N/A	Met
Second Prior Year (2012-13)	5,510,435.88	5,510,435.88	0.0%	Met
First Prior Year (2013-14)	5,856,559.50	5,856,559.50	0.0%	Met
Budget Year (2014-15) (Information only)	5,100,452.42			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	1,729	1,732	1,732
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	19,538,553.79	17,883,244.08	18,327,703.08
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,538,553.79	17,883,244.08	18,327,703.08
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	586,156.61	536,497.32	549,831.09
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)	586,156.61	536,497.32	549,831.09



### 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):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard  
(Section 10B, Line 7):

Status:

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00		
586,156.00	536,497.00	549,831.00
3,832,133.45	4,858,937.87	6,075,512.29
0.00	0.00	0.00
0.00		
0.00		
0.00		
4,418,289.45	5,395,434.87	6,625,343.29
22.61%	30.17%	36.15%
586,156.61	536,497.32	549,831.09
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?

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(2,220,806.74)			
Budget Year (2014-15)	(2,649,040.08)	428,233.34	19.3%	Not Met
1st Subsequent Year (2015-16)	(2,575,400.00)	(73,640.08)	-2.8%	Met
2nd Subsequent Year (2016-17)	(2,725,300.00)	149,900.00	5.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Allow for early retirement for all certificated staff between the age of 55 and 64 total cost \$323,000 and in the 14/15 budget. Starting 14/15 only 3 employees are eligible each year to take the incentive. Age 55- \$60,000, Age 56 - \$55,000, Age 57 \$50,000 Age 58 \$45,000 Age 59 \$40,000 Age 60 \$35,000 Age 61 and 64 and 11 months \$30,000. Starting 14/15 only 3 employees are eligible each year.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

--

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

Project Information:  
(required if YES)


**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
			Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	40	01		7000	2,442,810
Certificates of Participation					
General Obligation Bonds	23	21		6000	19,644,067
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	1	01		1000,2000	60,106

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

TOTAL:				22,146,983

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	168,256	180,092	186,272	192,630
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	168,256	180,092	186,272	192,630
Has total annual payment increased over prior year (2013-14)?	Yes	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)

Capital Lease is for the Solar Panels which will be funded from the reduction in our PG&E costs and also rebate checks. In 2 to 3 years we will go out for another bond and pay off the Capital Lease.

**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)

No

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

No

- b. Do benefits continue past age 65?

No

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

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

Self-Insurance Fund

Governmental Fund

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

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

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

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

**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	93.8	89.8	89.8	89.8

#### 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.

We are settled for 13/14 but have not started for 14/15.

#### 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

61,226

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
53,067	53,067	53,067
Cap 607.60	Cap 607.60	Cap 607.6
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

- 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
0	0	0
3.0%	3.0%	3.0%

**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	34.8	34.8	34.8	34.8

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

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

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

No

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

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

Settled for 13/14 have not started negotiations for 14/15

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

10,966

7. Amount included for any tentative salary schedule increases

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

N/A

N/A

N/A

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
18,282	18,282	18,282
Cap 527.34	Cap 527.34	Cap 527.34
0.0%	0.0%	0.0%

**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
0	0	0
2.0%	2.0%	2.0%

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

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

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

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

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


**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	12.5	13.5	13.5	13.5

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

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

n/a

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes

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

Jun 24, 2014

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

ACTUAL AND PROJECTED MONTHLY CASH FLOW  
CURRENT FISCAL YEAR 2014-15

**CURRENT FISCAL YEAR:**  
**TATA INPUT SECTION (ACTUAL**  
**AND PROJECTED)**

Start with:  
your  
actual cash  
balance on  
July 1

**important!** budget totals (projected) to match to get "Total" to match "Budget" for revenues/exp. other

(includes revenue and expenditure accounts at year end—cash)

**important!** budget totals (projected) to match to get "Total" to match "Budget" for revenues/exp. other

	A.	BEGINNING CASH	Object No.
D.		REVENUES	
		Revenue Limit Sources:	\$011-8099
		State Aid	
		Revenue Limit Sources:	\$073-8043
		Property Taxes	\$100-8299
		Federal Revenue	\$300-8599
		Other State Revenue	\$600-8792
		Other Local Revenue	\$900-8999
		Interfund Transfer In	
		TOTAL REVENUES	
E.		EXPENDITURES	
		Certificated Salaries	1000-1999
		Classified Salaries	2000-2999
		Employee Benefits	3000-3999
		Books and Supplies	4000-4999
		Sves/Other Oper Exps	\$000-5999
		Capital Outlay	6000-6999
		Other Outgo	7000-7999
		TOTAL EXPENDITURES	
<b>CHANGES IN CURRENT</b>			
D-1	ASSETS: INCREASE/(DECREASE)		
		Revolving Cash	9130
		Accounts Receivable	9210-9299
		Due from Other Funds	9310-9319
		Stores	932X
		Prepaid Expnditures	9330
		TOTAL CHANGES IN ASSETS	
D-2	LIABILITIES: INCREASE/(DECREASE)		
		Accounts Payable/ Payroll/Due to Govt	9500-9599
		Due to Other Funds	9610
		Temporary Loans	9615
		TRAN Payable	9641
		Deferred Revenue	9650-9659
		TOTAL CHANGE IN LIABILITIES	
D-3	AUDIT ADJUSTMENT 97XX		
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj			
E	NET CHANGE IN CASH: INCREASE/(DECREASE)		
F	ENDING CASH (A + E)		
G	ENDING CASH PLUS ACCRUALS		

Balance on July 1	First Interim: Budgeted Amounts From November through June												OTHER ACCRUALS NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
	Second Interim: Budgeted Amounts From February through June															
	Third Interim: Budgeted Amounts From May through August															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE				
3,349,237	2,955,382	2,942,983	3,188,213	2,545,138	1,991,184	5,075,827	2,860,588	1,708,884	203,046	2,942,659	1,321,679					
For First Interim (through October 31) or Second Interim (through January 31): Enter actual data from your Cashflow Summary Report or other more detailed reports for revenues and expenditures, as well as balance sheet account net change.																
If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available																
100,000	621,150	930,560	650,000	508,000	930,562	508,000	600,000	772,500	400,000	455,987	2,165,000	-	-	8,641,759	8,641,759	-
					2,879,404	58,000	-	-	2,312,072					5,249,476	5,249,476	-
	3,750	387,439	(126,539)	301,803	840,883	57,310	57,524	874	200,000	50,000	954,914	-	-	2,727,958	2,727,958	-
(434,827)	526,437	467,576	727	116,906	84,181	84,181	-	50,000		533	37,711	-	-	849,244	849,244	-
(308,718)	336,404	244,303	145,946	131,444	122,360	135,327	7,355	6,943	315,554	25,555	250,693	-	-	1,413,166	1,413,166	-
														-	-	0
(643,545)	1,487,741	2,029,878	670,134	1,058,153	4,773,209	842,818	664,379	830,317	3,227,636	532,075	3,408,318	-	-	18,881,603	18,881,603	0
20,371	773,000	750,000	740,000	773,000	780,000	785,000	773,000	780,000	790,000	736,180	50,000	-	-	7,750,551	7,750,551	-
30,000	211,752	200,000	210,000	211,000	211,000	211,000	211,000	211,000	211,000	150,000	49,773	-	-	2,117,525	2,117,525	-
13,694	220,059	220,000	219,000	220,000	250,000	220,000	250,000	250,000	250,000	275,000	252,955	-	-	2,640,708	2,640,708	-
4,111	2,000	20,000	20,000	5,000	35,000	120,000	120,000	120,000	200,000	100,000	69,015	-	-	815,126	815,126	(0)
-	199,649	175,583	335,885	459,266	177,650	1,701,500	500,000	700,000	250,000	616,885	200,000	-	-	5,316,418	5,316,418	0
		383,855					-	-	-	-				283,555	283,555	-
112,246	110,461	110,461		-	181,202						-	-	-	514,370	514,370	-
180,422	1,516,921	1,859,899	1,524,885	1,668,266	1,634,852	3,037,500	1,854,000	2,061,000	1,701,000	1,878,065	621,743	-	-	19,538,553	19,538,553	(0)
(2,372,953)	(95,240)	(34,015)	(252,606)	800	(6,729)	2,649	(1,477)	(90,210)	(1,201,536)	(191)	3,296,000	-	-	(755,508)	(755,508)	-
	(791,695)										791,695	-	-	-	-	-
												-	-	-	-	-
												-	-	-	-	-
(2,372,953)	(886,935)	(34,015)	(252,606)	800	(6,729)	2,649	(1,477)	(90,210)	(1,201,536)	(191)	4,087,695	-	-	(755,508)	(755,508)	-
1,942,841	(94)	(41,236)	40,930	(56,959)	60,443	17,908	(35,940)	365,365	(11,451)	275,181	(2,071,023)	-	-	485,965	485,965	(485,965)
	818,352													818,352	818,352	(818,352)
														-	-	-
	51,896													51,896	51,896	(51,896)
1,942,841	870,154	(41,236)	40,930	(56,959)	60,443	17,908	(35,940)	365,365	(11,451)	275,181	(2,071,023)	-	-	1,356,213	1,356,213	(1,356,213)
														-	-	-
430,112	16,781	75,251	211,676	56,159	(53,714)	(20,557)	37,417	(275,155)	1,212,987	(274,960)	(2,016,672)	-	-	(600,705)	(600,705)	-
(393,855)	(12,399)	245,230	(643,075)	(553,954)	3,084,643	(2,215,239)	(1,151,704)	(1,505,838)	2,739,613	(1,620,980)	769,903			(1,257,655)	(1,257,655)	(656,949)
2,955,382	2,942,983	3,188,213	2,545,138	1,991,184	5,075,827	2,860,588	1,708,884	203,046	2,942,659	1,321,679	2,091,582	-	-	322,002	322,002	-



SACS2014 Financial Reporting Software - 2014.1.0  
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July 1 Budget (Single Adoption)  
2014-15 Budget

Technical Review Checks

Bellevue Union Elementary

Sonoma County

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

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

### IMPORT CHECKS

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

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

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

## SUPPLEMENTAL CHECKS

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

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

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

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

PASSED

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

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

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

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

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

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

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

Checks Completed.