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## c. Approve the District's 2014-15 Proposed Budget

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Approve the District's 2014-15 Proposed Budget.

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Business Services

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Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's Vision & Commitments, and is built on the best available information the District has received to date (i.e. Legislature Budget Proposals, Governor's May Revision, enrollment & staffing projections, etc...).

The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

### ▼ [Prepared By](#)

Brenda Monson, Administrative Assistant - Business Services

### ▼ [Person Reporting](#)

Superintendent Recommends Approval

William C. Young, Associate Superintendent - Administrative Services

### ▼ [Supporting Documents](#)



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# 2014-15 Proposed Budget



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Presented to the Board of Trustees on June 11, 2014

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# Natomas Unified School District

## 2014-15 Proposed Budget

Presented June 11, 2014

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's Vision & Commitments. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

### **Governor's Revised State Budget Proposal "May Revision"**

On May 13, 2014 Governor Brown released his May Revision to the 2014-15 proposed budget. While state revenues are now projected to be \$2.4 billion higher, total K-14 (Proposition 98) spending in the May Revision will only increase by \$242 million, and this increase is largely dedicated to cover increases in services due to projected ADA growth.

The most significant change in terms of budget planning since the Governor's January budget release is the proposal to begin immediately addressing the STRS unfunded liability with increased employer, employee, and state contributions starting in 2014-15. Below is a table illustrating the proposed increases for Natomas Unified, which has been budgeted in the proposed 2014-15 budget and two subsequent years.

<b>Current</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
8.25%	9.50%	11.10%	12.70%	14.30%	15.90%	17.50%	19.10%

Other significant proposed changes in the May Revision relative to the January budget include:

- *K-12 High Speed Internet – A one-time \$26.7 million increase for the K-12 High Speed Network to conduct a comprehensive network assessment and to allocate grant funding to school districts with the greatest connectivity needs*
- *ADA Growth – An additional \$103.1 million and \$121.1 million for projected ADA growth in 2013-14 and 2014-15 respectively*
- *LCFF Unduplicated Pupil Calculations – Changes to the current methodology for determining unduplicated pupil counts in the LCFF related to Provision 2 and 3 schools, and optional substitution of 2014-15 data for 2013-14*
- *Cost-of-Living Adjustments – A decrease of \$258,000 to reflect the revised COLA of 0.85%.*
- *K-12 Mandate Claims – Adds five new mandates: Parental Involvement, Williams Implementation I, II and III, and Developer Fees. \$1,000 in general fund costs was added for each new mandate*
- *Rainy Day Fund – which will be placed before voters in November*

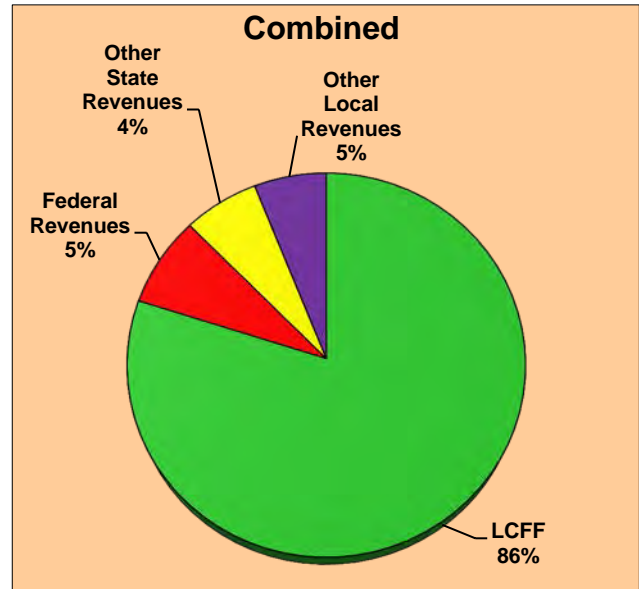
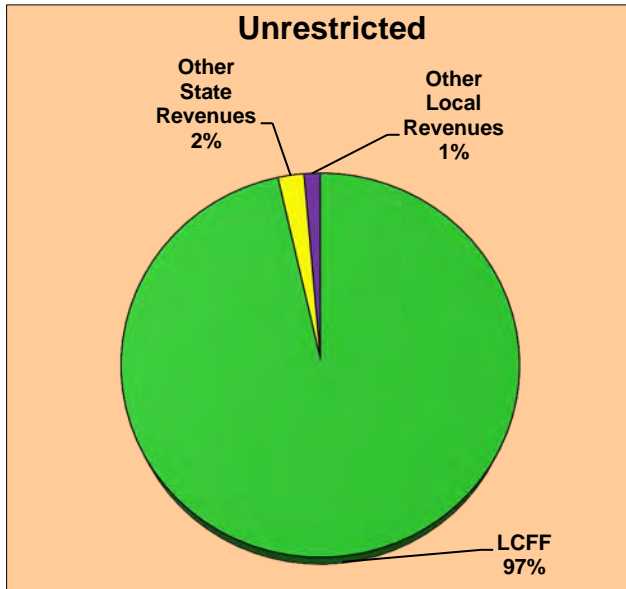
## 2014-15 NUSD Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 9,047, which is an increase of 78 ADA from fiscal year 2013-14 P-2.
  - Estimate being funded on an ADA of 9,021 (amount excludes 26 ADA relating to county pass-through programs)
  - ADA projection by Grade Span:
    - TK-3<sup>rd</sup> – 3,213
    - 4<sup>th</sup>-6<sup>th</sup> – 2,209
    - 7<sup>th</sup>-8<sup>th</sup> – 944
    - 9<sup>th</sup>-12<sup>th</sup> – 2,655
  - Natomas Unified School District CBEDS enrollment is projected at 9,496 with an unduplicated count of 62.69%
- ❖ Lottery revenue is estimated to be \$126 per ADA for unrestricted purposes and \$30 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA
- ❖ Illustrated below are the salary & benefit costs (savings) of a 1% salary increase (decrease):
  - Certificated: \$399,000
  - Classified: \$138,000
  - Management & Confidential: \$ 69,000
- ❖ STRS rate increase from 8.25% to 9.50%, PERS rate of 11.771%
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

## General Revenue Components

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

<b>Description</b>	<b>Unrestricted</b>	<b>Combined</b>
LCFF General Purpose	\$64,570,641	\$66,024,916
Federal Revenues	\$0	\$4,157,465
State Revenues	\$1,455,000	\$2,797,118
Local Revenues	\$911,515	\$4,246,684
<b>TOTAL</b>	<b>\$66,937,156</b>	<b>\$77,226,183</b>

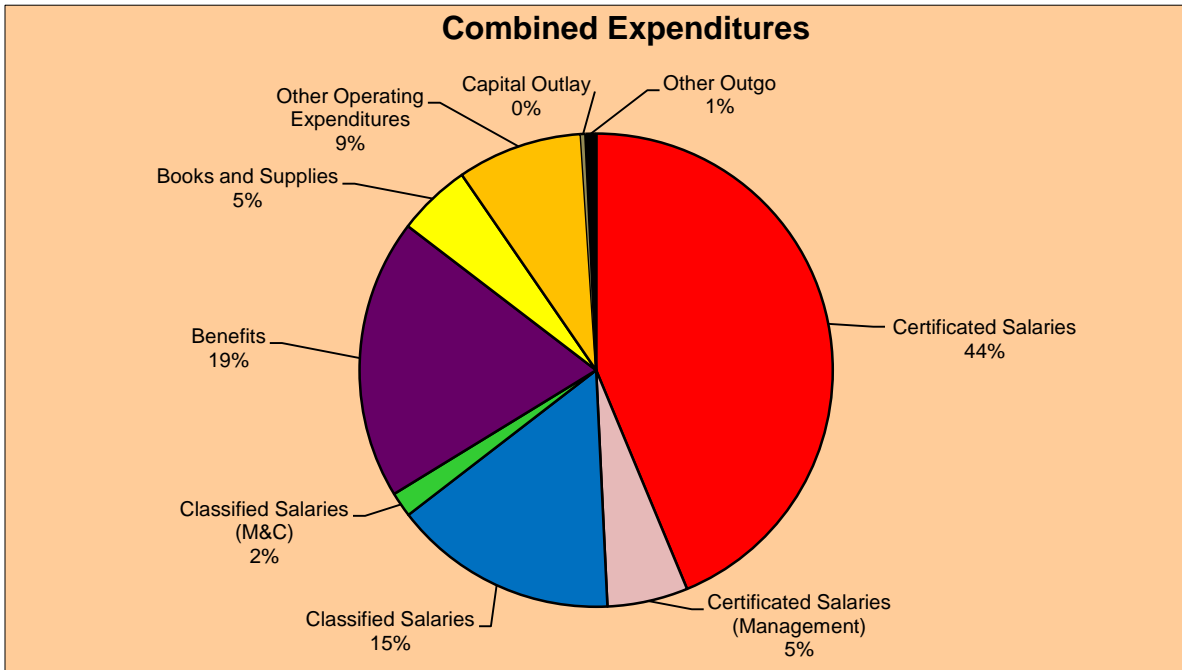
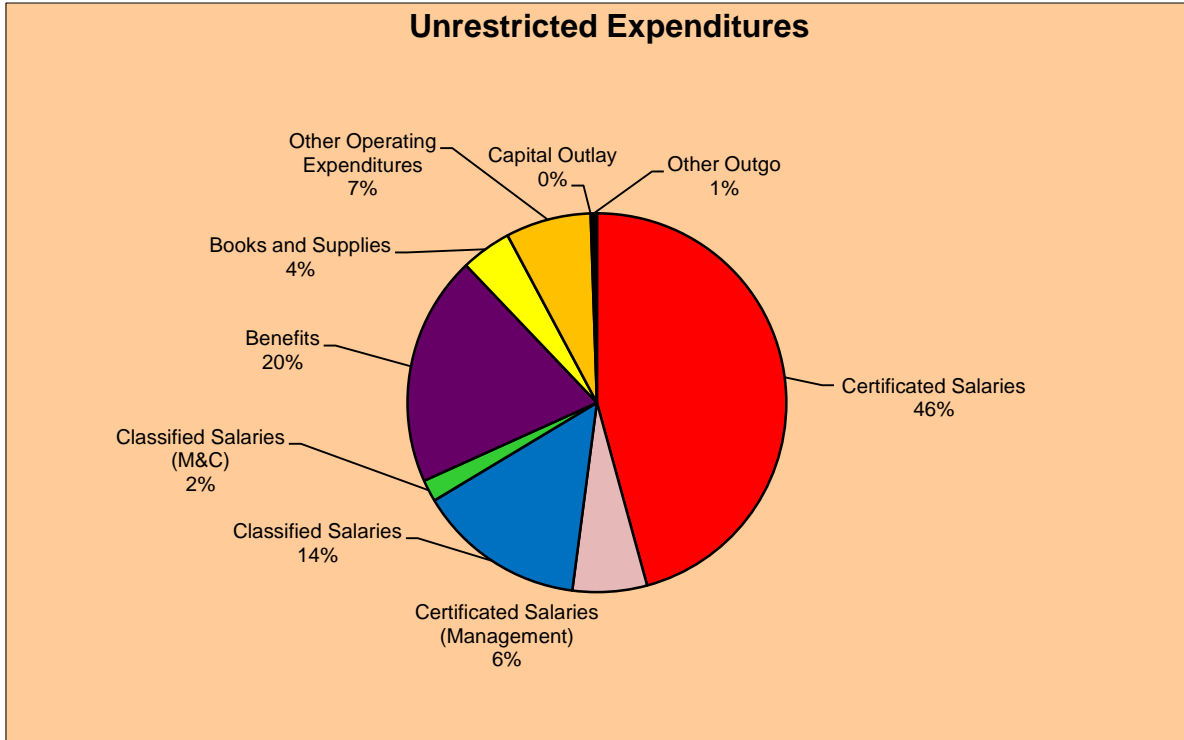


**Operating Expenditure Components**

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 88% of the District’s unrestricted budget, and approximately 85% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	29,924,848	36,652,943
Certificated Salaries (Management)	4,150,505	4,623,453
Classified Salaries	9,367,342	12,830,125
Classified Salaries (Management)	1,225,608	1,419,700
Benefits (Payroll Taxes and Health & Welfare Contributions)	12,850,434	16,057,353
Books and Supplies	2,818,029	4,208,931
Other Operating Expenditures	4,755,700	7,165,007
Capital Outlay	0	255,408
Other Outgo	350,000	610,294
<b>TOTAL</b>	<b>65,442,466</b>	<b>83,823,214</b>

Following is a graphical description of expenditures by percentage:



**Education Protection Account**

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$9.08 million for General fund and \$3.99 million for the Charter fund, for an approximate total of \$13.07 million.

	Natomas Unified School District	Natomas Charter School	Westlake Middle Charter	Leroy Greene Academy	Westlake Elem. Charter	Natomas Pacific Pathways Prep High School
Total Projected Revenue	\$9,075,955	\$1,529,818	\$253,468	\$387,791	\$764,877	\$603,881
Certificated Instructional Salaries	\$7,273,339	\$1,211,078	\$177,393	\$299,176	\$586,795	\$500,913
Certificated Instructional Benefits	\$1,802,616	\$318,740	\$50,611	\$88,615	\$169,315	\$102,968
Instructional Site Supplies			\$25,464		\$8,767	
<b>TOTAL</b>	<b>\$9,075,955</b>	<b>\$1,529,818</b>	<b>\$253,468</b>	<b>\$387,791</b>	<b>\$764,877</b>	<b>\$603,881</b>

**Contributions to Restricted Programs**

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue. New for fiscal year 2014-15, no contribution for Transportation expenses is listed because the expenses are now part of the Local Control Funding Formula and are unrestricted.

Description	2014-15 Proposed Budget
Special Education	\$5,831,395
Restricted Maintenance Account	\$1,766,000
<b>TOTAL CONTRIBUTIONS</b>	<b>\$7,597,395</b>



## Projected Enrollment

Illustrated below is the projected enrollment for 2014-15:

School	Grade Level											Program		
	TK	K	1	2	3	4	5	6	7-8	9-12	Total	G/E	SDC	Total
American Lakes	25	65	83	75	57	60	80	60			505	482	23	505
Bannon Creek	50	78	82	62	96	90	80	60			598	578	20	598
H. Allen Hight	25	92	106	90	125	97	130				665	595	70	665
Heron		104	130	125	115	126	120	93	204		1,017	986	31	1,017
Jefferson		82	86	80	70	60	65	55			498	496	2	498
Natomas Park	50	125	125	130	144	160	150	60			944	922	22	944
Two Rivers	25	80	84	72	96	90	94	75			616	610	6	616
Witter Ranch	25	135	125	110	153	145	145	80			918	918		918
Natomas Middle								150	610		760	733	27	760
Natomas Gateways Middle									180		180	180		180
Natomas High										1,020	1,020	983	37	1,020
Inderkum										1,605	1,605	1,605		1,605
Discovery										170	170	170		170
<b>Total</b>	<b>200</b>	<b>761</b>	<b>821</b>	<b>744</b>	<b>856</b>	<b>828</b>	<b>864</b>	<b>633</b>	<b>994</b>	<b>2,795</b>	<b>9,496</b>	<b>9,258</b>	<b>238</b>	<b>9,496</b>

## General Fund Summary

The 2014-15 ending General Fund balance is projected to be \$9,815,373 with a revolving cash reserve of \$20,200, assignments in the amount of \$5,635,854 for LCFE gap funding and principal apportionment cash deferral from fiscal year 2013-14. Other assignments in the amount of \$369,518 for lottery funds, a legally restricted amount of \$1,279,801 and \$2,510,000 reserved for economic uncertainties.

Illustrated below are the projected ending fund balances for all funds as of June 30, 2015.

## Fund Summaries

FUND	2013/14	Est. Net Change	2014/15
GENERAL (UNRESTRICTED & RESTRICTED)	14,730,796	\$ (4,915,423.00)	9,815,373
CHARTER SCHOOL FUND	9,905,010	\$ 1,911,564.00	11,816,574
CHILD DEVELOPMENT	1,392	\$ 5.00	1,397
CAFETERIA	817,989	\$ 129,564.00	947,553
DEFERRED MAINTENANCE	742,350	\$ (674,600.00)	67,750
POST-EMPLOYMENT BENEFITS	129,344	\$ 500.00	129,844
BUILDING FUND	14,008,850	\$ 869,756.00	14,878,606
CAPITAL FACILITIES	4,253,774	\$ (4,133,118.00)	120,656
COUNTY SCHOOL FACILITIES	596,805	\$ (568,189.00)	28,616
CAPITAL PROJECTS RESERVE	58,663	\$ -	58,663
BOND INTEREST & REDEMPTION	11,687,725	\$ 1,644,457.00	13,332,182
PRIVATE-PURPOSE TRUST (DISTRICT FIDUCIARY FUND)	18,986	\$ 2,000.00	20,986
<b>TOTAL</b>	<b>\$ 56,951,684</b>	<b>\$ (5,733,484.00)</b>	<b>\$ 51,218,200</b>

## Cash Flow

The Governor's 2014-15 May Revision calls for the acceleration of \$742.2 million in interyear budgetary deferrals attributable to fiscal years 2012-13 and 2013-14. The acceleration is offset by a reduction of \$742.2 million in ongoing Prop. 98 for proposed 2014-15 deferral repayments. The changes brought forth by the 2014-15 May Revision result in no change for LEAs from the 2014-15 January Budget Proposal since all intra- and interyear deferrals are still proposed to be fully eliminated in 2014-15. The District has built cash flow estimates on the elimination of cash deferrals.

At their peak in 2011-12, K-12 deferrals totaled \$9.4 billion. For 2013-14, cross fiscal year deferrals totaled \$5.6 billion. The Governor's 2014-15 Budget proposes to eliminate the remaining \$5.6 billion in cross fiscal year deferrals.

## Multivear Projection

### *Revenue Assumptions*

The Department of Finance (DOF) updated its estimates for LCFF gap funding for 2014-15 and 2015-16 and 2016-17 are as follows:

<b>Year</b>	<b>2014-15</b>	<b>2014- 15</b>	<b>2015-16</b>
Gap Funding	28.06%	30.39%	19.50%

According to the DOF, Proposition 98 growth is projected to provide increased LCFF funding equal to 30.39% of the remaining difference (gap) in 2015-16 and 19.50% in 2016-17. The DOF projections are based on the Governor's stated commitment to prioritize the implementation of the Local Control Funding Formula (LCFF). The District is using the most recent DOF gap funding percentages listed above in calculating its LCFF.

The District is estimating a 2.19% cost of living adjustment for 2015-16 and 2.14% for 2016-17 per the LCFF Calculator. Also the District is projecting CBEDS enrollment at 9496 with an attendance to enrollment ratio of 95% for a total projected P-2 ADA of 9,047. The District is also assuming an unduplicated count of 62.69% for the two subsequent years. The District continues to monitor enrollment and will adjust accordingly.

The District estimates federal revenues to go down in 2015-16 due to expiring restricted resources being spent in the budget year and the removal of carryover funds. State and Local revenues are anticipated to remain constant for the two subsequent years.

### *Expenditure Assumptions:*

In 2015-16 the District has included expenditures necessary to continue the Local Control Accountability Plan (LCAP) developed in 2014-15. The District included the anticipated increases related to the Governor's proposal to increase the STRS contribution rate 1.6% in each of the two subsequent years. The multi-year projections also include the increase in the PERS rate as well. Also, the District built in 2 additional teachers in 2015-16 for K-3<sup>rd</sup> progress towards class size of 24:1. The District has also included approved salary and benefit compensation increases for the certificated bargaining unit as well as similar potential increases for the classified and unrepresented groups.

Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies expenses were adjusted to reflect the Consumer Price Index rates of 2.30% for 2015-16 and 2.50% for 2016-17. Other services and operating expenses for 2015-16 are estimated to decline due to the removal of carryover expenses and one-time expenditures made in 2014-15. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Finally, other outgo is expected to remain constant for 2015-16 and 2016-17.

***Estimated Ending Cash Balances:***

The District is projecting to have a positive cash flow through 2015-16 with a balance of \$6,150,273. The District projects cash flow to be positive through 2016-17 with a balance of \$4,795,573. The cash flow estimates include EPA quarterly payments and the elimination of cross year cash deferrals as proposed in the Governor's 2014-15 budget.

***Conclusion:***

The projection supports that the District will be able to meet its financial obligations for the current and two subsequent years and maintain a reserve above the state required 3%. Therefore, the Natomas Unified School District certifies that its financial condition is "positive."

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2014-15 Adopted Budget Report**  
 Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
<b>REVENUES</b>													
General Purpose Revenues:													
LCFF Sources	54,447,823	21,219,832											75,667,655
Property Taxes & Misc. Local	11,577,093	4,859,193											16,436,286
<b>Total General Purpose</b>	<b>66,024,916</b>	<b>26,079,025</b>	-	-	-	-	-	-	-	-	-	-	<b>92,103,941</b>
Federal Revenues	4,157,465	88,987		3,594,022									7,840,474
State Revenues	2,797,118	699,683		245,250							139,857		3,881,908
Other Local Revenues	4,246,684	1,411,725	5	834,500	3,500	500	49,100	58,000		5,000	13,596,445	4,000	20,209,459
<b>TOTAL - REVENUES</b>	<b>77,226,183</b>	<b>28,279,420</b>	<b>5</b>	<b>4,673,772</b>	<b>3,500</b>	<b>500</b>	<b>49,100</b>	<b>58,000</b>	-	<b>5,000</b>	<b>13,736,302</b>	<b>4,000</b>	<b>124,035,782</b>
<b>EXPENDITURES</b>													
Certificated Salaries	36,652,943	11,566,434											48,219,377
Certificated Management Salaries	4,623,453	1,698,041											6,321,494
Classified Salaries	12,830,125	2,103,564		1,374,693									16,308,382
Classified Management Salaries	1,419,700	369,828		124,245									1,913,773
Employee Benefits (All)	16,057,353	4,405,340		566,469									21,029,162
Books & Supplies	4,208,931			1,980,600			10,696						7,510,795
Other Operating Expenses (Services)	7,165,007	4,221,201		158,481			65,500	82,800		177		5,000	11,698,166
Capital Outlay	255,408	171,416			675,000		533,872	3,554,142	591,000	4,823			5,785,661
Other Outgo	610,294	243,639									12,091,845		12,945,778
Direct Support/Indirect Costs	(389,076)	149,780		239,296									-
<b>TOTAL - EXPENDITURES</b>	<b>83,434,138</b>	<b>26,239,811</b>	-	<b>4,443,784</b>	<b>675,000</b>	-	<b>610,068</b>	<b>3,636,942</b>	<b>591,000</b>	<b>5,000</b>	<b>12,091,845</b>	<b>5,000</b>	<b>131,732,588</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(6,207,955)</b>	<b>2,039,609</b>	<b>5</b>	<b>229,988</b>	<b>(671,500)</b>	<b>500</b>	<b>(560,968)</b>	<b>(3,578,942)</b>	<b>(591,000)</b>	-	<b>1,644,457</b>	<b>(1,000)</b>	<b>(7,696,806)</b>
<b>OTHER SOURCES/USES</b>													
Transfers In	691,200	162,000		-			41,000		591,000				1,485,200
Transfers (Out)	-	(691,200)					(591,000)	(203,000)					(1,485,200)
Net Other Sources (Uses)	-	9,779											9,779
Contributions (to Restricted Programs)	-	-											-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>691,200</b>	<b>(519,421)</b>	-	-	-	-	<b>(550,000)</b>	<b>(203,000)</b>	<b>591,000</b>	-	-	-	<b>9,779</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(5,516,755)</b>	<b>1,520,188</b>	<b>5</b>	<b>229,988</b>	<b>(671,500)</b>	<b>500</b>	<b>(1,110,968)</b>	<b>(3,781,942)</b>	-	-	<b>1,644,457</b>	<b>(1,000)</b>	<b>(7,687,027)</b>
<b>FUND BALANCE</b>													
Beginning Fund Balance	15,332,128	10,296,386	1,392	717,565	739,250	129,344	15,989,574	3,902,598	28,616	58,663	11,687,725	21,986	58,905,227
Ending Balance, June 30	9,815,373	11,816,574	1,397	947,553	67,750	129,844	14,878,606	120,656	28,616	58,663	13,332,182	20,986	51,218,200

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2014-15 Adopted Budget Report**  
 Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund							Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
<b>REVENUES</b>											
General Purpose Revenues:											
LCFF Sources	52,993,548	1,454,275	54,447,823	8,345,982	2,332,989	3,444,114	1,134,540	2,545,037	3,417,170	21,219,832	75,667,655
Property Taxes & Misc. Local	11,577,093	-	11,577,093	1,944,215	510,585	824,204	285,492	607,839	686,858	4,859,193	16,436,286
<b>Total General Purpose</b>	<b>64,570,641</b>	<b>1,454,275</b>	<b>66,024,916</b>	<b>10,290,197</b>	<b>2,843,574</b>	<b>4,268,318</b>	<b>1,420,032</b>	<b>3,152,876</b>	<b>4,104,028</b>	<b>26,079,025</b>	<b>92,103,941</b>
Federal Revenues	-	4,157,465	4,157,465	-	-	68,272	20,715	-	-	88,987	4,246,452
State Revenues	1,455,000	1,342,118	2,797,118	269,592	50,800	129,575	60,716	84,000	105,000	699,683	3,496,801
Other Local Revenues	911,515	3,335,169	4,246,684	330,019	1,000	878,295	197,911	2,500	2,000	1,411,725	5,658,409
<b>TOTAL - REVENUES</b>	<b>66,937,156</b>	<b>10,289,027</b>	<b>77,226,183</b>	<b>10,889,808</b>	<b>2,895,374</b>	<b>5,344,460</b>	<b>1,699,374</b>	<b>3,239,376</b>	<b>4,211,028</b>	<b>28,279,420</b>	<b>105,505,603</b>
<b>EXPENDITURES</b>											
Certificated Salaries	29,924,848	6,728,095	36,652,943	4,192,957	1,345,586	1,982,797	582,808	1,456,683	2,005,603	11,566,434	48,219,377
Certificated Management Salaries	4,150,505	472,948	4,623,453	758,074	178,127	295,769	130,388	203,925	131,758	1,698,041	6,321,494
Classified Salaries	9,367,342	3,462,783	12,830,125	969,445	105,729	568,789	169,880	171,188	118,533	2,103,564	14,933,689
Classified Management Salaries	1,225,608	194,092	1,419,700	138,694	-	185,781	45,353	-	-	369,828	1,789,528
Employee Benefits (All)	12,850,434	3,206,919	16,057,353	1,869,331	453,898	891,585	273,152	428,206	489,168	4,405,340	20,462,693
Books & Supplies	2,818,029	1,390,902	4,208,931	397,292	115,000	356,518	105,258	131,500	205,000	1,310,568	5,519,499
Other Operating Expenses (Services)	4,755,700	2,409,307	7,165,007	1,716,528	414,000	611,932	247,934	606,077	624,730	4,221,201	11,386,208
Capital Outlay	-	255,408	255,408	150,916	20,000	-	500	-	-	171,416	426,824
Other Outgo	350,000	260,294	610,294	143,000	-	37,360	63,279	-	-	243,639	853,933
Direct Support/Indirect Costs	(1,382,903)	993,827	(389,076)	-	149,780	-	-	-	-	149,780	(239,296)
<b>TOTAL - EXPENDITURES</b>	<b>64,059,563</b>	<b>19,374,575</b>	<b>83,434,138</b>	<b>10,336,237</b>	<b>2,782,120</b>	<b>4,930,531</b>	<b>1,618,552</b>	<b>2,997,579</b>	<b>3,574,792</b>	<b>26,239,811</b>	<b>109,673,949</b>
<b>EXCESS (DEFICIENCY)</b>	<b>2,877,593</b>	<b>(9,085,548)</b>	<b>(6,207,955)</b>	<b>553,571</b>	<b>113,254</b>	<b>413,929</b>	<b>80,822</b>	<b>241,797</b>	<b>636,236</b>	<b>2,039,609</b>	<b>(4,168,346)</b>
<b>OTHER SOURCES/USES</b>											
Transfers In	-	691,200	691,200	162,000	-	-	-	-	-	162,000	853,200
Transfers (Out)	-	-	-	(357,075)	(94,500)	-	-	(112,500)	(127,125)	(691,200)	(691,200)
Net Other Sources (Uses)	-	-	-	-	-	-	9,779	-	-	9,779	9,779
Contributions (to Restricted Programs)	(7,597,395)	7,597,395	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(7,597,395)</b>	<b>8,288,595</b>	<b>691,200</b>	<b>(195,075)</b>	<b>(94,500)</b>	<b>-</b>	<b>9,779</b>	<b>(112,500)</b>	<b>(127,125)</b>	<b>(519,421)</b>	<b>171,779</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(4,719,802)</b>	<b>(796,953)</b>	<b>(5,516,755)</b>	<b>358,496</b>	<b>18,754</b>	<b>413,929</b>	<b>90,601</b>	<b>129,297</b>	<b>509,111</b>	<b>1,520,188</b>	<b>(3,996,567)</b>
<b>FUND BALANCE</b>											
Beginning Fund Balance	13,255,374	2,076,754	15,332,128	2,715,504	622,672	1,712,478	520,574	1,996,575	2,728,582	10,296,386	25,628,514
Ending Balance, June 30	8,535,572	1,279,801	9,815,373	3,074,000	641,426	2,126,407	611,175	2,125,872	3,237,693	11,816,574	21,631,947

**Note:**

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

**Natomas Unified School District**  
**2014-15 Adopted Budget Report**  
**General Fund Multi-Year Projection**

Description	2014-15 Projected Budget			2015-16 Projected Budget			2016-17 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF - General Purpose	64,570,641	1,454,275	66,024,916	70,118,000	1,454,000	71,572,000	72,947,000	1,454,000	74,401,000
Federal Revenue	-	4,157,465	4,157,465	-	3,978,000	3,978,000	-	3,978,000	3,978,000
State Revenue	1,455,000	1,342,118	2,797,118	1,455,000	1,342,000	2,797,000	1,455,000	1,342,000	2,797,000
Local Revenue	911,515	3,335,169	4,246,684	912,000	3,335,000	4,247,000	912,000	3,335,000	4,247,000
<b>Total Revenues</b>	<b>66,937,156</b>	<b>10,289,027</b>	<b>77,226,183</b>	<b>72,485,000</b>	<b>10,109,000</b>	<b>82,594,000</b>	<b>75,314,000</b>	<b>10,109,000</b>	<b>85,423,000</b>
<b>EXPENDITURES</b>									
Certificated Salaries	34,075,353	7,201,043	41,276,396	35,390,000	7,250,000	42,640,000	35,665,000	7,402,000	43,067,000
Classified Salaries	10,592,950	3,656,875	14,249,825	11,042,000	3,689,000	14,731,000	11,004,000	3,766,000	14,770,000
Benefits	12,850,434	3,206,919	16,057,353	14,531,000	3,210,000	17,741,000	14,978,000	3,248,000	18,226,000
Books and Supplies	2,818,029	1,390,902	4,208,931	2,871,000	1,424,000	4,295,000	2,949,000	1,462,000	4,411,000
Other Services & Oper. Expenses	4,755,700	2,409,307	7,165,007	3,939,000	2,075,000	6,014,000	4,045,000	2,131,000	6,176,000
Capital Outlay	-	255,408	255,408	-	255,000	255,000	-	255,000	255,000
Other Outgo 7xxx	350,000	260,294	610,294	350,000	260,000	610,000	350,000	260,000	610,000
Transfer of Indirect 73xx	(1,382,903)	993,827	(389,076)	(1,372,000)	962,000	(410,000)	(1,372,000)	962,000	(410,000)
<b>Total Expenditures</b>	<b>64,059,563</b>	<b>19,374,575</b>	<b>83,434,138</b>	<b>66,751,000</b>	<b>19,125,000</b>	<b>85,876,000</b>	<b>67,619,000</b>	<b>19,486,000</b>	<b>87,105,000</b>
<b>Excess / (Deficiency)</b>	<b>2,877,593</b>	<b>(9,085,548)</b>	<b>(6,207,955)</b>	<b>5,734,000</b>	<b>(9,016,000)</b>	<b>(3,282,000)</b>	<b>7,695,000</b>	<b>(9,377,000)</b>	<b>(1,682,000)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	691,200	691,200	-	691,000	691,000	-	691,000	691,000
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(7,597,395)	7,597,395	-	(7,757,000)	7,757,000	-	(8,686,000)	8,686,000	-
<b>Total Financing Sources/Uses</b>	<b>(7,597,395)</b>	<b>8,288,595</b>	<b>691,200</b>	<b>(7,757,000)</b>	<b>8,448,000</b>	<b>691,000</b>	<b>(8,686,000)</b>	<b>9,377,000</b>	<b>691,000</b>
<b>Net Increase (Decrease)</b>	<b>(4,719,802)</b>	<b>(796,953)</b>	<b>(5,516,755)</b>	<b>(2,023,000)</b>	<b>(568,000)</b>	<b>(2,591,000)</b>	<b>(991,000)</b>	<b>-</b>	<b>(991,000)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	13,255,374	2,076,754	15,332,128	8,535,572	1,279,801	9,815,373	6,512,572	711,801	7,224,373
<b>Ending Balance</b>	<b>8,535,572</b>	<b>1,279,801</b>	<b>9,815,373</b>	<b>6,512,572</b>	<b>711,801</b>	<b>7,224,373</b>	<b>5,521,572</b>	<b>711,801</b>	<b>6,233,373</b>
Nonspendable (Revolving Cash)	20,200	-	20,200	20,200	-	20,200	20,200	-	20,200
Restricted	-	1,279,801	1,279,801	-	711,801	711,801	-	711,801	711,801
Assigned	369,518	-	369,518	369,000	-	369,000	369,000	-	369,000
Assigned - LCFF/Cash Deferral	5,635,854	-	5,635,854	3,543,372	-	3,543,372	2,512,372	-	2,512,372
Unassigned - REU	2,510,000	-	2,510,000	2,580,000	-	2,580,000	2,620,000	-	2,620,000
Unassigned - Other	-	-	-	-	-	-	-	-	-
<b>Total - Fund Balance</b>	<b>8,535,572</b>	<b>1,279,801</b>	<b>9,815,373</b>	<b>6,512,572</b>	<b>711,801</b>	<b>7,224,373</b>	<b>5,521,572</b>	<b>711,801</b>	<b>6,233,373</b>

**Natomas Unified School District  
2014-15 Adopted Budget Report  
2014-15 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	8,172,141	12,853,849	11,051,178	10,587,028	7,365,461	4,693,394	11,850,578	10,340,711	7,101,444	6,555,888	10,157,517	8,511,324		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	2,268,593	2,268,593	6,352,457	4,083,468	4,083,468	6,352,457	4,083,468	4,083,468	6,352,457	4,083,468	4,083,468	6,352,458		54,447,823
Property Taxes	8020-8079						1,150,500	6,574,500	-	32,900	6,574,500	1,643,600	460,286		16,436,286
Miscellaneous Funds	8080-8099	0	(291,552)	(583,103)	(388,735)	(388,735)	(388,735)	(388,735)	(388,735)	(664,092)	(372,539)	(372,539)	(631,693)	0	(4,859,193)
Federal Revenue	8100-8299	-	-	-	-	-	1,039,366	-	-	519,683	-	-	519,716	2,078,700	4,157,465
State Revenue	8300-8599	139,900	139,900	251,700	251,700	251,700	251,700	251,700	197,800	147,400	114,400	79,178	-	720,040	2,797,118
Other Local Revenue	8600-8799	42,500	42,500	424,700	42,500	424,700	297,300	891,800	169,900	169,900	212,300	254,800	678,485	595,299	4,246,684
Interfund Transfers In	8910-8929	-	-	-	-	172,800	-	172,800	-	-	172,800	-	-	172,800	691,200
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		2,450,993	2,159,441	6,445,754	3,988,933	4,543,933	8,702,588	11,585,533	4,062,433	6,558,248	10,784,929	5,688,507	7,379,252	3,566,839	77,917,383
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	412,800	3,714,900	3,714,888	4,127,600	4,127,600	412,800	7,842,500	3,714,900	3,714,900	3,714,900	3,714,900	2,063,708	-	41,276,396
Classified Salaries	2000-2999	712,500	1,140,000	1,140,000	1,282,500	1,140,000	71,200	2,422,500	1,140,000	1,425,000	1,282,500	1,282,500	997,500	213,625	14,249,825
Employee Benefits (All)	3000-3999	481,700	1,445,200	1,445,200	1,284,600	1,445,200	120,400	2,890,300	1,364,900	1,525,400	1,445,200	1,445,200	1,033,306	130,747	16,057,353
Books & Supplies	4000-4999	126,300	252,500	547,200	420,900	336,700	168,400	168,400	378,800	252,500	252,500	547,200	631,300	126,231	4,208,931
Contracted Services	5000-5999	358,300	143,300	716,500	644,900	716,500	644,900	71,700	1,003,100	358,300	788,200	644,900	501,600	572,807	7,165,007
Capital Outlay	6000-6999	-	-	-	-	-	127,704	-	-	127,704	-	-	-	-	255,408
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	221,218	221,218
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,091,600	6,695,900	7,563,788	7,760,500	7,766,000	1,545,404	13,395,400	7,601,700	7,403,804	7,483,300	7,634,700	5,227,414	1,264,628	83,434,138
<b>D. PRIOR YEAR TRANSACTIONS</b>															(5,516,755.00)
Cash Not In Treasury	9111-9199	0	-	-	-	-	-	-	-	-	-	-	-	-	0
Accounts Receivable (Regular)	9200	208,000	208,000	103,884	-	-	-	-	-	-	-	-	-	-	519,884
Accounts Receivable (Governments)	9290	6,488,700	4,325,825	-	-	-	-	-	-	-	-	-	-	-	10,814,525
Accounts Receivable (Due From Other Funds)	9310	159,200	-	-	-	-	-	-	-	-	-	-	-	-	159,200
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(2,700,100)	(1,800,037)	550,000	550,000	550,000	-	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	(4,500,137)
Accounts Payable (Due To Other Funds)	9610	166,515													166,515
Deferred Revenue	9650														0
Suspense Clearing	9910														-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		4,322,315	2,733,788	653,884	550,000	550,000	0	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	7,159,987
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		4,681,708	(1,802,671)	(464,150)	(3,221,567)	(2,672,067)	7,157,184	(1,509,867)	(3,239,267)	(545,556)	3,601,629	(1,646,193)	151,838	1,152,211	1,643,232
<b>F. ENDING CASH (A + E)</b>		12,853,849	11,051,178	10,587,028	7,365,461	4,693,394	11,850,578	10,340,711	7,101,444	6,555,888	10,157,517	8,511,324	8,663,162		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															9,815,373

**Natomas Unified School District  
2014-15 Adopted Budget Report  
2015-16 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	8,663,162	9,908,010	5,745,818	5,587,309	2,645,580	254,551	7,937,711	6,291,382	3,400,253	3,053,306	6,958,273	5,586,240		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	2,545,948	2,545,948	6,851,695	4,582,706	4,582,706	6,851,695	4,582,706	4,582,706	6,851,695	4,582,706	4,582,706	6,851,690		59,994,907
Property Taxes	8020-8079						1,150,500	6,574,500	-	32,900	6,574,500	1,643,600	460,286		16,436,286
Miscellaneous Funds	8080-8099	0	(291,552)	(583,103)	(388,735)	(388,735)	(388,735)	(388,735)	(388,735)	(664,092)	(372,539)	(372,539)	(631,693)	0	(4,859,193)
Federal Revenue	8100-8299	-	-	-	-	-	994,500	-	-	497,250	-	-	497,250	1,989,000	3,978,000
State Revenue	8300-8599	139,900	139,900	251,700	251,700	251,700	251,700	251,700	197,700	147,400	114,400	79,200	-	720,000	2,797,000
Other Local Revenue	8600-8799	42,500	42,500	424,700	42,500	424,700	297,300	891,900	169,900	169,900	212,400	254,800	679,500	594,400	4,247,000
Interfund Transfers In	8910-8929	-	-	-	-	172,800	-	172,800	-	-	172,800	-	-	172,600	691,000
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		2,728,348	2,436,796	6,944,992	4,488,171	5,043,171	9,156,960	12,084,871	4,561,571	7,035,053	11,284,267	6,187,767	7,857,033	3,476,000	83,285,000
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	426,400	3,837,600	3,837,600	4,264,000	4,264,000	426,400	8,101,600	3,837,600	3,837,600	3,837,600	3,837,600	2,132,000	-	42,640,000
Classified Salaries	2000-2999	736,600	1,178,500	1,178,500	1,325,800	1,178,500	73,700	2,504,300	1,178,500	1,473,100	1,325,800	1,325,800	1,031,200	220,700	14,731,000
Employee Benefits (All)	3000-3999	532,200	1,596,700	1,596,700	1,419,300	1,596,700	133,100	3,193,400	1,508,000	1,685,400	1,596,700	1,596,700	1,064,500	221,600	17,741,000
Books & Supplies	4000-4999	128,900	257,700	558,400	429,500	343,600	171,800	171,800	386,600	257,700	257,700	558,400	644,300	128,600	4,295,000
Contracted Services	5000-5999	300,700	120,300	601,400	541,300	601,400	541,300	60,100	842,000	300,700	661,500	541,300	421,000	481,000	6,014,000
Capital Outlay	6000-6999	-	-	-	-	-	127,500	-	-	127,500	-	-	-	-	255,000
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,124,800	6,990,800	7,772,600	7,979,900	7,984,200	1,473,800	14,031,200	7,752,700	7,682,000	7,679,300	7,859,800	5,293,000	1,251,900	85,876,000
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	238,100	238,100	119,099	-	-	-	-	-	-	-	-	-	-	595,299
Accounts Receivable (Governments)	9290	1,679,200	1,119,540	-	-	-	-	-	-	-	-	-	-	-	2,798,740
Accounts Receivable (Due From Other Funds)	9310	172,800	-	-	-	-	-	-	-	-	-	-	-	-	172,800
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,448,800)	(965,828)	550,000	550,000	550,000	-	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	(2,414,628)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		641,300	391,812	669,099	550,000	550,000	-	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	1,152,211
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		1,244,848	(4,162,192)	(158,509)	(2,941,729)	(2,391,029)	7,683,160	(1,646,329)	(2,891,129)	(346,947)	3,904,967	(1,372,033)	564,033	1,074,100	(1,438,789)
<b>F. ENDING CASH (A + E)</b>		9,908,010	5,745,818	5,587,309	2,645,580	254,551	7,937,711	6,291,382	3,400,253	3,053,306	6,958,273	5,586,240	6,150,273		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															7,224,373



**Natomas Unified School District  
2014-15 Adopted Budget Report  
2016-17 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	6,150,273	7,457,671	3,310,417	3,902,719	1,104,500	20,181	6,989,051	4,177,732	1,425,513	1,229,676	5,278,853	4,046,430		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	2,687,398	2,687,398	7,106,305	4,837,316	4,837,316	7,106,305	4,837,316	4,837,316	7,106,305	4,837,316	4,837,316	7,106,300		62,823,907
Property Taxes	8020-8079						1,150,500	6,574,500	-	32,900	6,574,500	1,643,600	460,286		16,436,286
Miscellaneous Funds	8080-8099	0	(291,552)	(583,103)	(388,735)	(388,735)	(388,735)	(388,735)	(388,735)	(664,092)	(372,539)	(372,539)	(631,693)	0	(4,859,193)
Federal Revenue	8100-8299	-	-	-	-	-	994,500	-	-	497,250	-	-	497,250	1,989,000	3,978,000
State Revenue	8300-8599	139,900	139,900	251,700	251,700	251,700	251,700	251,700	197,700	147,400	114,400	79,200	-	720,000	2,797,000
Other Local Revenue	8600-8799	42,500	42,500	424,700	42,500	424,700	297,300	891,900	169,900	169,900	212,400	254,800	679,500	594,400	4,247,000
Interfund Transfers In	8910-8929	-	-	-	-	172,800	-	172,800	-	-	172,800	-	-	172,600	691,000
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		2,869,798	2,578,246	7,199,602	4,742,781	5,297,781	9,411,570	12,339,481	4,816,181	7,289,663	11,538,877	6,442,377	8,111,643	3,476,000	86,114,000
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	430,700	3,876,000	3,445,400	4,306,700	3,445,400	861,300	8,613,400	3,876,000	3,876,000	3,876,000	3,876,000	2,584,100	-	43,067,000
Classified Salaries	2000-2999	738,500	1,181,600	1,181,600	1,329,300	1,181,600	295,400	2,954,000	1,181,600	1,477,000	1,329,300	1,329,300	590,800		14,770,000
Employee Benefits (All)	3000-3999	546,800	1,640,300	1,458,100	1,458,100	1,458,100	364,500	3,645,200	1,549,200	1,731,500	1,640,300	1,640,300	1,093,600		18,226,000
Books & Supplies	4000-4999	132,300	264,700	573,400	441,100	352,900	176,400	176,400	397,000	264,700	264,700	573,400	661,700	132,300	4,411,000
Contracted Services	5000-5999	308,800	123,500	617,600	555,800	494,100	617,600	61,800	864,600	308,800	679,400	555,800	432,300	555,900	6,176,000
Capital Outlay	6000-6999	-	-	-	-	-	127,500	-	-	127,500	-	-	-	-	255,000
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00	200,000
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,157,100	7,086,100	7,276,100	8,091,000	6,932,100	2,442,700	15,450,800	7,868,400	7,785,500	7,789,700	7,974,800	5,362,500	888,200	87,105,000
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	237,800	237,800	118,800	-	-	-	-	-	-	-	-	-	-	594,400
Accounts Receivable (Governments)	9290	1,625,400	1,083,600	-	-	-	-	-	-	-	-	-	-	-	2,709,000
Accounts Receivable (Due From Other Funds)	9310	172,600.00	-	-	-	-	-	-	-	-	-	-	-	-	172,600
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,441,100)	(960,800)	550,000	550,000	550,000	-	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	(2,401,900)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		594,700	360,600	668,800	550,000	550,000	-	300,000	300,000	300,000	300,000	300,000	(2,000,000)	(1,150,000)	1,074,100
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		1,307,398	(4,147,254)	592,302	(2,798,219)	(1,084,319)	6,968,870	(2,811,319)	(2,752,219)	(195,837)	4,049,177	(1,232,423)	749,143	1,437,800	83,100
<b>F. ENDING CASH (A + E)</b>		7,457,671	3,310,417	3,902,719	1,104,500	20,181	6,989,051	4,177,732	1,425,513	1,229,676	5,278,853	4,046,430	4,795,573		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															6,233,373

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	57,700,102.00	1,454,275.00	59,154,377.00	64,570,641.00	1,454,275.00	66,024,916.00	11.6%
2) Federal Revenue		8100-8299	16,875.00	5,787,976.00	5,804,851.00	0.00	4,157,465.00	4,157,465.00	-28.4%
3) Other State Revenue		8300-8599	1,569,281.00	3,521,739.00	5,091,020.00	1,455,000.00	1,342,118.00	2,797,118.00	-45.1%
4) Other Local Revenue		8600-8799	1,011,708.00	3,537,065.00	4,548,773.00	911,515.00	3,335,169.00	4,246,684.00	-6.6%
5) TOTAL, REVENUES			60,297,966.00	14,301,055.00	74,599,021.00	66,937,156.00	10,289,027.00	77,226,183.00	3.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,573,928.00	7,797,833.00	37,371,761.00	34,075,353.00	7,201,043.00	41,276,396.00	10.4%
2) Classified Salaries		2000-2999	8,262,775.00	4,623,853.00	12,886,628.00	10,592,950.00	3,656,875.00	14,249,825.00	10.6%
3) Employee Benefits		3000-3999	9,779,213.00	3,343,727.00	13,122,940.00	12,850,434.00	3,206,919.00	16,057,353.00	22.4%
4) Books and Supplies		4000-4999	1,981,165.00	3,097,961.70	5,079,126.70	2,818,029.00	1,390,902.00	4,208,931.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	5,467,292.00	3,747,674.30	9,214,966.30	4,755,700.00	2,409,307.00	7,165,007.00	-22.2%
6) Capital Outlay		6000-6999	0.00	256,446.00	256,446.00	0.00	255,408.00	255,408.00	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	369,553.00	213,057.00	582,610.00	350,000.00	260,294.00	610,294.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,723,974.00)	1,364,767.00	(359,207.00)	(1,382,903.00)	993,827.00	(389,076.00)	8.3%
9) TOTAL, EXPENDITURES			53,709,952.00	24,445,319.00	78,155,271.00	64,059,563.00	19,374,575.00	83,434,138.00	6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,588,014.00	(10,144,264.00)	(3,556,250.00)	2,877,593.00	(9,085,548.00)	(6,207,955.00)	74.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	636,975.00	636,975.00	0.00	691,200.00	691,200.00	8.5%
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	(8,891,355.00)	8,891,355.00	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,891,355.00)	9,528,330.00	636,975.00	(7,597,395.00)	8,288,595.00	691,200.00	8.5%

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>			(2,303,341.00)	(615,934.00)	(2,919,275.00)	(4,719,802.00)	(796,953.00)	(5,516,755.00)	89.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
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)			15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
2) Ending Balance, June 30 (E + F1e)			13,255,373.88	2,076,754.38	15,332,128.26	8,535,571.88	1,279,801.38	9,815,373.26	-36.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,200.00	0.00	20,200.00	20,200.00	0.00	20,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	59,375.04	0.00	59,375.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,076,755.24	2,076,755.24	0.00	1,279,802.24	1,279,802.24	-38.4%
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	10,815,744.84	0.00	10,815,744.84	6,005,371.88	0.00	6,005,371.88	-44.5%
LCFF/Cash Deferral	0000	9780				5,635,854.22		5,635,854.22	
Lottery	1100	9780				363,950.64		363,950.64	
Education Protection Account	1400	9780				5,567.02		5,567.02	
LCFF/Cash Deferral	0000	9780	10,204,991.18		10,204,991.18				
Lottery	1100	9780	605,186.64		605,186.64				
Education Protection Account (EPA)	1400	9780	5,567.02		5,567.02				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,360,000.00	0.00	2,360,000.00	2,510,000.00	0.00	2,510,000.00	6.4%
Unassigned/Unappropriated Amount		9790	54.00	(0.86)	53.14	0.00	(0.86)	(0.86)	-101.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	19,339,004.42	(8,509,656.66)	10,829,347.76				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	200.00	200.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,742.34	2,589.07	5,331.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	62,176.24	0.00	62,176.24				
4) Due from Grantor Government		9290	0.00	15,345.25	15,345.25				
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	59,375.04	0.00	59,375.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			19,483,298.04	(8,491,522.34)	10,991,775.70				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	5,143,661.21	7,664.15	5,151,325.36				
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			5,143,661.21	7,664.15	5,151,325.36				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,339,636.83	(8,499,186.49)	5,840,450.34				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	38,357,979.00	0.00	38,357,979.00	45,371,868.00	0.00	45,371,868.00	18.3%
Education Protection Account State Aid - Current Year		8012	8,997,585.00	0.00	8,997,585.00	9,075,955.00	0.00	9,075,955.00	0.9%
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	224,392.00	0.00	224,392.00	224,392.00	0.00	224,392.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,657,800.00	0.00	13,657,800.00	13,657,800.00	0.00	13,657,800.00	0.0%
Unsecured Roll Taxes		8042	535,503.00	0.00	535,503.00	535,503.00	0.00	535,503.00	0.0%
Prior Years' Taxes		8043	257,561.00	0.00	257,561.00	257,561.00	0.00	257,561.00	0.0%
Supplemental Taxes		8044	164,203.00	0.00	164,203.00	164,203.00	0.00	164,203.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,596,827.00	0.00	1,596,827.00	1,596,827.00	0.00	1,596,827.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>63,791,850.00</b>	<b>0.00</b>	<b>63,791,850.00</b>	<b>70,884,109.00</b>	<b>0.00</b>	<b>70,884,109.00</b>	<b>11.1%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,454,275.00)		(1,454,275.00)	(1,454,275.00)		(1,454,275.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	1,454,275.00	1,454,275.00	0.00	1,454,275.00	1,454,275.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,637,473.00)	0.00	(4,637,473.00)	(4,859,193.00)	0.00	(4,859,193.00)	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>57,700,102.00</b>	<b>1,454,275.00</b>	<b>59,154,377.00</b>	<b>64,570,641.00</b>	<b>1,454,275.00</b>	<b>66,024,916.00</b>	<b>11.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,653,668.00	1,653,668.00	0.00	1,643,668.00	1,643,668.00	-0.6%
Special Education Discretionary Grants		8182	0.00	418,114.00	418,114.00	0.00	295,342.00	295,342.00	-29.4%
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		2,163,089.00	2,163,089.00		1,590,677.00	1,590,677.00	-26.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		146,324.00	146,324.00		133,162.00	133,162.00	-9.0%
NCLB: Title III, Immigrant Education Program	4201	8290		38,655.00	38,655.00		22,770.00	22,770.00	-41.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		392,771.00	392,771.00		362,018.00	362,018.00	-7.8%
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							
Other No Child Left Behind		8290		385,656.00	385,656.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		68,461.00	68,461.00		68,461.00	68,461.00	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	16,875.00	521,238.00	538,113.00	0.00	41,367.00	41,367.00	-92.3%
<b>TOTAL, FEDERAL REVENUE</b>			16,875.00	5,787,976.00	5,804,851.00	0.00	4,157,465.00	4,157,465.00	-28.4%
<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	320,123.00	0.00	320,123.00	324,000.00	0.00	324,000.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	1,124,232.00	307,403.00	1,431,635.00	1,131,000.00	270,000.00	1,401,000.00	-2.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		546,133.00	546,133.00		546,132.00	546,132.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		130,000.00	130,000.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,845,038.00	1,845,038.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	124,926.00	693,165.00	818,091.00	0.00	525,986.00	525,986.00	-35.7%
<b>TOTAL, OTHER STATE REVENUE</b>			1,569,281.00	3,521,739.00	5,091,020.00	1,455,000.00	1,342,118.00	2,797,118.00	-45.1%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	380,000.00	0.00	380,000.00	375,000.00	0.00	375,000.00	-1.3%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	12,500.00	12,500.00	12,000.00	0.00	12,000.00	-4.0%
Interagency Services		8677	0.00	74,292.00	74,292.00	78,000.00	0.00	78,000.00	5.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	301,179.00	517,121.00	818,300.00	200,000.00	406,489.00	606,489.00	-25.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	280,529.00	4,472.00	285,001.00	196,515.00	0.00	196,515.00	-31.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,928,680.00	2,928,680.00		2,928,680.00	2,928,680.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,011,708.00</b>	<b>3,537,065.00</b>	<b>4,548,773.00</b>	<b>911,515.00</b>	<b>3,335,169.00</b>	<b>4,246,684.00</b>	<b>-6.6%</b>
<b>TOTAL, REVENUES</b>			<b>60,297,966.00</b>	<b>14,301,055.00</b>	<b>74,599,021.00</b>	<b>66,937,156.00</b>	<b>10,289,027.00</b>	<b>77,226,183.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	25,200,404.00	6,230,561.00	31,430,965.00	28,696,174.00	5,624,383.00	34,320,557.00	9.2%
Certificated Pupil Support Salaries		1200	792,242.00	881,038.00	1,673,280.00	1,002,366.00	1,081,968.00	2,084,334.00	24.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,392,346.00	616,022.00	4,008,368.00	4,150,505.00	472,948.00	4,623,453.00	15.3%
Other Certificated Salaries		1900	188,936.00	70,212.00	259,148.00	226,308.00	21,744.00	248,052.00	-4.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,573,928.00</b>	<b>7,797,833.00</b>	<b>37,371,761.00</b>	<b>34,075,353.00</b>	<b>7,201,043.00</b>	<b>41,276,396.00</b>	<b>10.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	344,722.00	1,980,020.00	2,324,742.00	1,073,532.00	2,102,049.00	3,175,581.00	36.6%
Classified Support Salaries		2200	2,928,805.00	1,440,646.00	4,369,451.00	3,739,614.00	530,727.00	4,270,341.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	957,228.00	311,295.00	1,268,523.00	1,225,608.00	194,092.00	1,419,700.00	11.9%
Clerical, Technical and Office Salaries		2400	3,387,208.00	378,321.00	3,765,529.00	3,771,665.00	274,035.00	4,045,700.00	7.4%
Other Classified Salaries		2900	644,812.00	513,571.00	1,158,383.00	782,531.00	555,972.00	1,338,503.00	15.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,262,775.00</b>	<b>4,623,853.00</b>	<b>12,886,628.00</b>	<b>10,592,950.00</b>	<b>3,656,875.00</b>	<b>14,249,825.00</b>	<b>10.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,434,872.00	643,160.00	3,078,032.00	3,268,470.00	597,837.00	3,866,307.00	25.6%
PERS		3201-3202	859,483.00	511,474.00	1,370,957.00	1,118,319.00	417,486.00	1,535,805.00	12.0%
OASDI/Medicare/Alternative		3301-3302	1,034,383.00	461,734.00	1,496,117.00	1,218,930.00	351,849.00	1,570,779.00	5.0%
Health and Welfare Benefits		3401-3402	4,389,558.00	1,397,724.00	5,787,282.00	5,336,098.00	1,563,124.00	6,899,222.00	19.2%
Unemployment Insurance		3501-3502	71,243.00	10,831.00	82,074.00	23,906.00	5,981.00	29,887.00	-63.6%
Workers' Compensation		3601-3602	537,245.00	182,539.00	719,784.00	631,946.00	159,753.00	791,699.00	10.0%
OPEB, Allocated		3701-3702	374,957.00	130,237.00	505,194.00	429,855.00	110,097.00	539,952.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	77,472.00	6,028.00	83,500.00	822,910.00	792.00	823,702.00	886.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,779,213.00</b>	<b>3,343,727.00</b>	<b>13,122,940.00</b>	<b>12,850,434.00</b>	<b>3,206,919.00</b>	<b>16,057,353.00</b>	<b>22.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	284,060.00	371,624.00	655,684.00	61,895.00	270,000.00	331,895.00	-49.4%
Books and Other Reference Materials		4200	102,159.00	47,536.00	149,695.00	26,490.00	7,200.00	33,690.00	-77.5%
Materials and Supplies		4300	1,286,223.00	2,242,987.70	3,529,210.70	2,603,060.00	1,017,545.00	3,620,605.00	2.6%
Noncapitalized Equipment		4400	308,723.00	435,814.00	744,537.00	126,584.00	96,157.00	222,741.00	-70.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,981,165.00</b>	<b>3,097,961.70</b>	<b>5,079,126.70</b>	<b>2,818,029.00</b>	<b>1,390,902.00</b>	<b>4,208,931.00</b>	<b>-17.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,122,977.00	1,122,977.00	0.00	666,502.00	666,502.00	-40.6%
Travel and Conferences		5200	176,023.00	181,683.00	357,706.00	115,990.00	383,922.00	499,912.00	39.8%
Dues and Memberships		5300	29,161.00	6,099.00	35,260.00	27,500.00	1,596.00	29,096.00	-17.5%
Insurance		5400 - 5450	460,963.00	0.00	460,963.00	491,695.00	0.00	491,695.00	6.7%
Operations and Housekeeping Services		5500	1,793,041.00	0.00	1,793,041.00	1,741,280.00	0.00	1,741,280.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,228.00	195,594.00	236,822.00	261,445.00	91,500.00	352,945.00	49.0%
Transfers of Direct Costs		5710	1,106,765.00	(1,106,765.00)	0.00	(4,674.00)	4,674.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(676,183.00)	(501,766.70)	(1,177,949.70)	(903,216.00)	(415,713.00)	(1,318,929.00)	12.0%
Professional/Consulting Services and Operating Expenditures		5800	2,399,179.00	3,804,982.00	6,204,161.00	2,887,060.00	1,645,722.00	4,532,782.00	-26.9%
Communications		5900	137,115.00	44,871.00	181,986.00	138,620.00	31,104.00	169,724.00	-6.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,467,292.00</b>	<b>3,747,674.30</b>	<b>9,214,966.30</b>	<b>4,755,700.00</b>	<b>2,409,307.00</b>	<b>7,165,007.00</b>	<b>-22.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	92,028.00	92,028.00	0.00	169,908.00	169,908.00	84.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	99,418.00	99,418.00	0.00	35,500.00	35,500.00	-64.3%
Equipment Replacement		6500	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>256,446.00</b>	<b>256,446.00</b>	<b>0.00</b>	<b>255,408.00</b>	<b>255,408.00</b>	<b>-0.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	7,034.00	7,034.00	0.00	7,000.00	7,000.00	-0.5%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	27,458.00	27,458.00	0.00	53,294.00	53,294.00	94.1%
Payments to County Offices		7142	0.00	178,565.00	178,565.00	0.00	200,000.00	200,000.00	12.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	369,553.00	0.00	369,553.00	350,000.00	0.00	350,000.00	-5.3%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>369,553.00</b>	<b>213,057.00</b>	<b>582,610.00</b>	<b>350,000.00</b>	<b>260,294.00</b>	<b>610,294.00</b>	<b>4.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,364,767.00)	1,364,767.00	0.00	(993,827.00)	993,827.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(359,207.00)	0.00	(359,207.00)	(389,076.00)	0.00	(389,076.00)	8.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,723,974.00)</b>	<b>1,364,767.00</b>	<b>(359,207.00)</b>	<b>(1,382,903.00)</b>	<b>993,827.00</b>	<b>(389,076.00)</b>	<b>8.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>53,709,952.00</b>	<b>24,445,319.00</b>	<b>78,155,271.00</b>	<b>64,059,563.00</b>	<b>19,374,575.00</b>	<b>83,434,138.00</b>	<b>6.8%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	636,975.00	636,975.00	0.00	691,200.00	691,200.00	8.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>636,975.00</b>	<b>636,975.00</b>	<b>0.00</b>	<b>691,200.00</b>	<b>691,200.00</b>	<b>8.5%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,891,355.00)	8,891,355.00	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(8,891,355.00)</b>	<b>8,891,355.00</b>	<b>0.00</b>	<b>(7,597,395.00)</b>	<b>7,597,395.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(8,891,355.00)</b>	<b>9,528,330.00</b>	<b>636,975.00</b>	<b>(7,597,395.00)</b>	<b>8,288,595.00</b>	<b>691,200.00</b>	<b>8.5%</b>

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	57,700,102.00	1,454,275.00	59,154,377.00	64,570,641.00	1,454,275.00	66,024,916.00	0.0%
2) Federal Revenue		8100-8299	16,875.00	5,787,976.00	5,804,851.00	0.00	4,157,465.00	4,157,465.00	0.0%
3) Other State Revenue		8300-8599	1,569,281.00	3,521,739.00	5,091,020.00	1,455,000.00	1,342,118.00	2,797,118.00	0.0%
4) Other Local Revenue		8600-8799	1,011,708.00	3,537,065.00	4,548,773.00	911,515.00	3,335,169.00	4,246,684.00	0.0%
5) TOTAL, REVENUES			60,297,966.00	14,301,055.00	74,599,021.00	66,937,156.00	10,289,027.00	77,226,183.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		34,018,572.00	15,583,777.00	49,602,349.00	39,977,295.00	13,171,038.00	53,148,333.00	7.1%
2) Instruction - Related Services	2000-2999		6,800,811.00	2,116,827.00	8,917,638.00	7,691,978.00	1,618,384.00	9,310,362.00	4.4%
3) Pupil Services	3000-3999		1,946,039.00	3,171,582.00	5,117,621.00	4,524,364.00	1,585,824.00	6,110,188.00	19.4%
4) Ancillary Services	4000-4999		485,568.00	0.00	485,568.00	439,909.00	0.00	439,909.00	-9.4%
5) Community Services	5000-5999		0.00	24,960.00	24,960.00	0.00	412.00	412.00	-98.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,728,002.00	1,477,635.00	5,205,637.00	4,675,989.00	993,827.00	5,669,816.00	8.9%
8) Plant Services	8000-8999		6,361,407.00	1,857,481.00	8,218,888.00	6,400,028.00	1,744,796.00	8,144,824.00	-0.9%
9) Other Outgo	9000-9999	Except 7600-7699	369,553.00	213,057.00	582,610.00	350,000.00	260,294.00	610,294.00	4.8%
10) TOTAL, EXPENDITURES			53,709,952.00	24,445,319.00	78,155,271.00	64,059,563.00	19,374,575.00	83,434,138.00	6.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,588,014.00	(10,144,264.00)	(3,556,250.00)	2,877,593.00	(9,085,548.00)	(6,207,955.00)	74.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	636,975.00	636,975.00	0.00	691,200.00	691,200.00	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	(8,891,355.00)	8,891,355.00	0.00	(7,597,395.00)	7,597,395.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,891,355.00)	9,528,330.00	636,975.00	(7,597,395.00)	8,288,595.00	691,200.00	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>			(2,303,341.00)	(615,934.00)	(2,919,275.00)	(4,719,802.00)	(796,953.00)	(5,516,755.00)	89.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
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)			15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,558,714.88	2,692,688.38	18,251,403.26	13,255,373.88	2,076,754.38	15,332,128.26	-16.0%
2) Ending Balance, June 30 (E + F1e)			13,255,373.88	2,076,754.38	15,332,128.26	8,535,571.88	1,279,801.38	9,815,373.26	-36.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,200.00	0.00	20,200.00	20,200.00	0.00	20,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	59,375.04	0.00	59,375.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,076,755.24	2,076,755.24	0.00	1,279,802.24	1,279,802.24	-38.4%
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)									
LCFF/Cash Deferral	0000	9780	10,815,744.84	0.00	10,815,744.84	6,005,371.88	0.00	6,005,371.88	-44.5%
Lottery	1100	9780				5,635,854.22		5,635,854.22	
Education Protection Account	1400	9780				363,950.64		363,950.64	
LCFF/Cash Deferral	0000	9780				5,567.02		5,567.02	
Lottery	1100	9780	10,204,991.18		10,204,991.18				
Education Protection Account (EPA)	1400	9780	605,186.64		605,186.64				
		9780	5,567.02		5,567.02				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,360,000.00	0.00	2,360,000.00	2,510,000.00	0.00	2,510,000.00	6.4%
Unassigned/Unappropriated Amount		9790	54.00	(0.86)	53.14	0.00	(0.86)	(0.86)	-101.6%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	540,098.75	312,820.75
6230	California Clean Energy Jobs Act	130,000.00	0.00
6512	Special Ed: Mental Health Services	439,089.00	255,286.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.10	0.10
7405	Common Core State Standards Implementation	278,310.00	3,310.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	689,257.39	708,385.39
<b>Total, Restricted Balance</b>		<b>2,076,755.24</b>	<b>1,279,802.24</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	22,288,470.00	26,079,025.00	17.0%
2) Federal Revenue		8100-8299	360,697.00	88,987.00	-75.3%
3) Other State Revenue		8300-8599	1,692,662.00	699,683.00	-58.7%
4) Other Local Revenue		8600-8799	1,638,666.00	1,411,725.00	-13.8%
5) TOTAL, REVENUES			25,980,495.00	28,279,420.00	8.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,164,904.00	13,264,475.00	18.8%
2) Classified Salaries		2000-2999	2,180,439.00	2,473,392.00	13.4%
3) Employee Benefits		3000-3999	3,555,019.00	4,405,340.00	23.9%
4) Books and Supplies		4000-4999	1,668,075.58	1,310,568.00	-21.4%
5) Services and Other Operating Expenditures		5000-5999	3,807,274.42	4,221,201.00	10.9%
6) Capital Outlay		6000-6999	178,458.00	171,416.00	-3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	289,152.00	243,639.00	-15.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,000.00	149,780.00	23.8%
9) TOTAL, EXPENDITURES			22,964,322.00	26,239,811.00	14.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,016,173.00	2,039,609.00	-32.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	636,975.00	691,200.00	8.5%
2) Other Sources/Uses					
a) Sources		8930-8979	9,779.00	9,779.00	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			(465,196.00)	(519,421.00)	11.7%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,550,977.00	1,520,188.00	-40.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,745,409.12	10,296,386.12	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,745,409.12	10,296,386.12	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,745,409.12	10,296,386.12	32.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,181,329.00	900,454.00	-23.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Charter - General Operations	0000	9780		9,936,466.73	
Charter - Lottery	1100	9780		978,653.39	
Charter - Education Protection Account	1400	9780		1,000.00	
Charter - General Operations	0000	9780	8,116,563.73		
Charter - Lottery	1100	9780	963,493.39		
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	9,687,721.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	583.77		
c) in Revolving Fund		9130	35,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	213,107.84		
3) Accounts Receivable		9200	1,412.89		
4) Due from Grantor Government		9290	8,373.69		
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			9,946,199.99		
<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	5,255.82		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,305.41		
<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)			9,888,894.58		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	14,076,240.00	17,221,857.00	22.3%
Education Protection Account State Aid - Current Year		8012	3,562,786.00	3,997,975.00	12.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,649,444.00	4,859,193.00	4.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>22,288,470.00</b>	<b>26,079,025.00</b>	<b>17.0%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	82,346.00	88,987.00	8.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	278,126.00	0.00	-100.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	225.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>360,697.00</b>	<b>88,987.00</b>	<b>-75.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,465.00	76,125.00	6.5%
Lottery - Unrestricted and Instructional Materials		8560	556,781.00	580,294.00	4.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	365,536.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	657,751.00	0.00	-100.0%
All Other State Revenue	All Other	8590	41,129.00	43,264.00	5.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,692,662.00</b>	<b>699,683.00</b>	<b>-58.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	36,600.00	44,000.00	20.2%
Interest		8660	11,400.00	13,100.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,248,020.00	935,579.00	-25.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	342,646.00	419,046.00	22.3%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,638,666.00</b>	<b>1,411,725.00</b>	<b>-13.8%</b>
<b>TOTAL, REVENUES</b>			<b>25,980,495.00</b>	<b>28,279,420.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,101,648.00	10,941,872.00	20.2%
Certificated Pupil Support Salaries		1200	470,516.00	604,562.00	28.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,592,740.00	1,698,041.00	6.6%
Other Certificated Salaries		1900	0.00	20,000.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,164,904.00</b>	<b>13,264,475.00</b>	<b>18.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	502,161.00	572,049.00	13.9%
Classified Support Salaries		2200	400,408.00	479,166.00	19.7%
Classified Supervisors' and Administrators' Salaries		2300	381,932.00	369,828.00	-3.2%
Clerical, Technical and Office Salaries		2400	842,921.00	954,051.00	13.2%
Other Classified Salaries		2900	53,017.00	98,298.00	85.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,180,439.00</b>	<b>2,473,392.00</b>	<b>13.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	918,175.00	1,200,118.00	30.7%
PERS		3201-3202	219,349.00	272,466.00	24.2%
OASDI/Medicare/Alternative		3301-3302	333,075.00	382,014.00	14.7%
Health and Welfare Benefits		3401-3402	1,831,085.00	2,252,174.00	23.0%
Unemployment Insurance		3501-3502	9,239.00	7,951.00	-13.9%
Workers' Compensation		3601-3602	195,202.00	234,293.00	20.0%
OPEB, Allocated		3701-3702	100.00	1,851.00	1751.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,794.00	54,473.00	11.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,555,019.00</b>	<b>4,405,340.00</b>	<b>23.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	154,639.00	214,558.00	38.7%
Books and Other Reference Materials		4200	107,464.00	63,601.00	-40.8%
Materials and Supplies		4300	832,512.46	683,185.00	-17.9%
Noncapitalized Equipment		4400	573,460.12	349,224.00	-39.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,668,075.58</b>	<b>1,310,568.00</b>	<b>-21.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	85,155.00	81,672.00	-4.1%
Dues and Memberships		5300	26,904.00	27,496.00	2.2%
Insurance		5400-5450	146,771.00	147,145.00	0.3%
Operations and Housekeeping Services		5500	617,533.00	622,976.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	752,386.00	802,845.00	6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,199,340.70	1,320,008.00	10.1%
Professional/Consulting Services and Operating Expenditures		5800	928,245.72	1,158,759.00	24.8%
Communications		5900	50,939.00	60,300.00	18.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,807,274.42</b>	<b>4,221,201.00</b>	<b>10.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	4,873.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	123,634.00	108,916.00	-11.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	49,951.00	62,500.00	25.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>178,458.00</b>	<b>171,416.00</b>	<b>-3.9%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	21,148.00	20,000.00	-5.4%
Other Debt Service - Principal		7439	268,004.00	223,639.00	-16.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>289,152.00</b>	<b>243,639.00</b>	<b>-15.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	121,000.00	149,780.00	23.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>121,000.00</b>	<b>149,780.00</b>	<b>23.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,964,322.00</b>	<b>26,239,811.00</b>	<b>14.3%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	162,000.00	162,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			162,000.00	162,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	636,975.00	691,200.00	8.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			636,975.00	691,200.00	8.5%
<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	9,779.00	9,779.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			9,779.00	9,779.00	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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(465,196.00)	(519,421.00)	11.7%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	22,288,470.00	26,079,025.00	17.0%
2) Federal Revenue		8100-8299	360,697.00	88,987.00	-75.3%
3) Other State Revenue		8300-8599	1,692,662.00	699,683.00	-58.7%
4) Other Local Revenue		8600-8799	1,638,666.00	1,411,725.00	-13.8%
5) TOTAL, REVENUES			25,980,495.00	28,279,420.00	8.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		13,933,991.00	16,316,834.00	17.1%
2) Instruction - Related Services	2000-2999		4,330,246.00	4,711,132.00	8.8%
3) Pupil Services	3000-3999		716,640.00	891,571.00	24.4%
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		1,013,478.00	1,108,162.00	9.3%
8) Plant Services	8000-8999		2,670,815.00	2,963,473.00	11.0%
9) Other Outgo	9000-9999	Except 7600-7699	299,152.00	248,639.00	-16.9%
10) TOTAL, EXPENDITURES			22,964,322.00	26,239,811.00	14.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,016,173.00	2,039,609.00	-32.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	636,975.00	691,200.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,779.00	9,779.00	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			(465,196.00)	(519,421.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,550,977.00	1,520,188.00	-40.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,745,409.12	10,296,386.12	32.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,745,409.12	10,296,386.12	32.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,745,409.12	10,296,386.12	32.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,181,329.00	900,454.00	-23.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,080,057.12	10,916,120.12	20.2%
Charter - General Operations	0000	9780		9,936,466.73	
Charter - Lottery	1100	9780		978,653.39	
Charter - Education Protection Account	1400	9780		1,000.00	
Charter - General Operations	0000	9780	8,116,563.73		
Charter - Lottery	1100	9780	963,493.39		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL REVENUES			5.00	5.00	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>			5.00	5.00	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>			5.00	5.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,387.00	1,392.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,387.00	1,392.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,387.00	1,392.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,392.00	1,397.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,392.00	1,397.00	0.4%
Child Development Operations	0000	9780		1,397.00	
Child Development Operations	0000	9780	1,392.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,387.00		
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	3.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,390.00		
<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)			1,390.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5.00	5.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5.00</b>	<b>5.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	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>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>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	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>			5.00	5.00	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>			5.00	5.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,387.00	1,392.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,387.00	1,392.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,387.00	1,392.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,392.00	1,397.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,392.00	1,397.00	0.4%
Child Development Operations	0000	9780		1,397.00	
Child Development Operations	0000	9780	1,392.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
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	3,574,200.00	3,594,022.00	0.6%
3) Other State Revenue		8300-8599	247,050.00	245,250.00	-0.7%
4) Other Local Revenue		8600-8799	877,301.00	834,500.00	-4.9%
5) TOTAL, REVENUES			4,698,551.00	4,673,772.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,516,342.00	1,498,938.00	-1.1%
3) Employee Benefits		3000-3999	589,411.00	566,469.00	-3.9%
4) Books and Supplies		4000-4999	2,206,611.00	1,980,600.00	-10.2%
5) Services and Other Operating Expenditures		5000-5999	118,646.00	158,481.00	33.6%
6) Capital Outlay		6000-6999	55,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	238,207.00	239,296.00	0.5%
9) TOTAL, EXPENDITURES			4,724,217.00	4,443,784.00	-5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,666.00)	229,988.00	-996.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,666.00)	229,988.00	-996.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	743,231.40	717,565.40	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,231.40	717,565.40	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,231.40	717,565.40	-3.5%
2) Ending Balance, June 30 (E + F1e)			717,565.40	947,553.40	32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	111,374.61	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	606,190.79	947,553.40	56.3%
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	789,020.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	6,560.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	111,374.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			909,455.48		
<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	74.10		
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			74.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			909,381.38		



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,574,200.00	3,594,022.00	0.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,574,200.00</b>	<b>3,594,022.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	247,050.00	245,250.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>247,050.00</b>	<b>245,250.00</b>	<b>-0.7%</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	873,800.00	822,000.00	-5.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,001.00	11,000.00	449.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>877,301.00</b>	<b>834,500.00</b>	<b>-4.9%</b>
<b>TOTAL, REVENUES</b>			<b>4,698,551.00</b>	<b>4,673,772.00</b>	<b>-0.5%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,304,490.00	1,295,345.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	125,385.00	124,245.00	-0.9%
Clerical, Technical and Office Salaries		2400	86,467.00	79,348.00	-8.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,516,342.00</b>	<b>1,498,938.00</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	159,854.00	153,644.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	134,008.00	111,179.00	-17.0%
Health and Welfare Benefits		3401-3402	246,058.00	239,530.00	-2.7%
Unemployment Insurance		3501-3502	4,235.00	2,379.00	-43.8%
Workers' Compensation		3601-3602	25,192.00	22,557.00	-10.5%
OPEB, Allocated		3701-3702	19,064.00	16,227.00	-14.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	20,953.00	1995.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>589,411.00</b>	<b>566,469.00</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,950.00	159,000.00	27.3%
Noncapitalized Equipment		4400	14,200.00	15,000.00	5.6%
Food		4700	2,067,461.00	1,806,600.00	-12.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,206,611.00</b>	<b>1,980,600.00</b>	<b>-10.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,450.00	7,910.00	6.2%
Dues and Memberships		5300	300.00	310.00	3.3%
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	75,802.00	92,920.00	22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,391.00)	(1,079.00)	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	49,985.00	51,720.00	3.5%
Communications		5900	6,500.00	6,700.00	3.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>118,646.00</b>	<b>158,481.00</b>	<b>33.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	55,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>55,000.00</b>	<b>0.00</b>	<b>-100.0%</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	238,207.00	239,296.00	0.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>238,207.00</b>	<b>239,296.00</b>	<b>0.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,724,217.00</b>	<b>4,443,784.00</b>	<b>-5.9%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	3,574,200.00	3,594,022.00	0.6%
3) Other State Revenue		8300-8599	247,050.00	245,250.00	-0.7%
4) Other Local Revenue		8600-8799	877,301.00	834,500.00	-4.9%
5) TOTAL REVENUES			4,698,551.00	4,673,772.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,455,568.00	4,178,301.00	-6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		238,207.00	239,296.00	0.5%
8) Plant Services	8000-8999		30,442.00	26,187.00	-14.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			4,724,217.00	4,443,784.00	-5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,666.00)	229,988.00	-996.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,666.00)	229,988.00	-996.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	743,231.40	717,565.40	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,231.40	717,565.40	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,231.40	717,565.40	-3.5%
2) Ending Balance, June 30 (E + F1e)			717,565.40	947,553.40	32.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	111,374.61	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	606,190.79	947,553.40	56.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	535,248.60	876,611.21
5330	Child Nutrition: Summer Food Service Program Operations	70,942.19	70,942.19
Total, Restricted Balance		606,190.79	947,553.40

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	3,500.00	-50.0%
5) TOTAL, REVENUES			7,000.00	3,500.00	-50.0%
<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	725,945.00	675,000.00	-7.0%
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			725,945.00	675,000.00	-7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(718,945.00)	(671,500.00)	-6.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(718,945.00)	(671,500.00)	-6.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,458,195.14	739,250.14	-49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,195.14	739,250.14	-49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,195.14	739,250.14	-49.3%
2) Ending Balance, June 30 (E + F1e)			739,250.14	67,750.14	-90.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	739,250.14	67,750.14	-90.8%
Deferred Maintenance Operations	0000	9780		67,750.14	
Deferred Maintenance Operations	0000	9780	739,250.14		
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	734,689.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,095.00		
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			737,784.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			737,784.03		

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	7,000.00	3,500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,000.00</b>	<b>3,500.00</b>	<b>-50.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,000.00</b>	<b>3,500.00</b>	<b>-50.0%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	124,680.00	100,000.00	-19.8%
Buildings and Improvements of Buildings		6200	601,265.00	575,000.00	-4.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			725,945.00	675,000.00	-7.0%
<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>			725,945.00	675,000.00	-7.0%

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	7,000.00	3,500.00	-50.0%
5) TOTAL, REVENUES			7,000.00	3,500.00	-50.0%
<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		725,945.00	675,000.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			725,945.00	675,000.00	-7.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(718,945.00)	(671,500.00)	-6.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(718,945.00)	(671,500.00)	-6.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,458,195.14	739,250.14	-49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,195.14	739,250.14	-49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,195.14	739,250.14	-49.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	739,250.14	67,750.14	-90.8%
Deferred Maintenance Operations	0000	9780		67,750.14	
Deferred Maintenance Operations	0000	9780	739,250.14		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	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>			500.00	500.00	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>			500.00	500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,843.74	129,343.74	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,843.74	129,343.74	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,843.74	129,343.74	0.4%
2) Ending Balance, June 30 (E + F1e)			129,343.74	129,843.74	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	129,343.74	129,843.74	0.4%
OPEB Reserve	0000	9780		129,843.74	
OPEB Reserve	0000	9780	129,343.74		
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	128,843.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	272.00		
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			129,115.74		
<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)			129,115.74		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	0.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	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>			500.00	500.00	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)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

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>			500.00	500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	128,843.74	129,343.74	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			128,843.74	129,343.74	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			128,843.74	129,343.74	0.4%
2) Ending Balance, June 30 (E + F1e)					
			129,343.74	129,843.74	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	129,343.74	129,843.74	0.4%
	0000	9780		129,843.74	
	0000	9780	129,343.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
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	49,100.00	49,100.00	0.0%
5) TOTAL, REVENUES			49,100.00	49,100.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	114.00	0.00	-100.0%
4) Books and Supplies		4000-4999	498,148.00	10,696.00	-97.9%
5) Services and Other Operating Expenditures		5000-5999	104,758.00	65,500.00	-37.5%
6) Capital Outlay		6000-6999	1,246,306.00	533,872.00	-57.2%
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			1,850,326.00	610,068.00	-67.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,801,226.00)	(560,968.00)	-68.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,000.00	41,000.00	0.0%
b) Transfers Out		7600-7629	0.00	591,000.00	New
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			41,000.00	(550,000.00)	-1441.5%

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>			(1,760,226.00)	(1,110,968.00)	-36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,749,799.98	15,989,573.98	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,749,799.98	15,989,573.98	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,749,799.98	15,989,573.98	-9.9%
2) Ending Balance, June 30 (E + F1e)			15,989,573.98	14,878,605.98	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,976,663.75	14,865,595.75	-7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,910.23	13,010.23	0.8%
Building Fund Operations	0000	9780		13,010.23	
Building Fund Operations	0000	9780	12,910.23		
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	4,972,368.55		
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	11,680,452.85		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,114.00		
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			16,664,935.40		
<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)			16,664,935.40		

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	49,100.00	49,100.00	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>49,100.00</b>	<b>49,100.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>49,100.00</b>	<b>49,100.00</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	1,000.00	0.00	-100.0%
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>			<b>1,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	77.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	0.00	-100.0%
Workers' Compensation		3601-3602	16.00	0.00	-100.0%
OPEB, Allocated		3701-3702	10.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>114.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	146,367.00	10,696.00	-92.7%
Noncapitalized Equipment		4400	351,781.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>498,148.00</b>	<b>10,696.00</b>	<b>-97.9%</b>
<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	104,758.00	65,500.00	-37.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>104,758.00</b>	<b>65,500.00</b>	<b>-37.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	3,250.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,243,056.00	33,872.00	-97.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	500,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,246,306.00</b>	<b>533,872.00</b>	<b>-57.2%</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>1,850,326.00</b>	<b>610,068.00</b>	<b>-67.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	41,000.00	41,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>41,000.00</b>	<b>41,000.00</b>	<b>0.0%</b>
<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	591,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>591,000.00</b>	<b>New</b>



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)			41,000.00	(550,000.00)	-1441.5%

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	49,100.00	49,100.00	0.0%
5) TOTAL, REVENUES			49,100.00	49,100.00	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		1,799,826.00	559,568.00	-68.9%
9) Other Outgo	9000-9999	Except 7600-7699	50,500.00	50,500.00	0.0%
10) TOTAL, EXPENDITURES			1,850,326.00	610,068.00	-67.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,801,226.00)	(560,968.00)	-68.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,000.00	41,000.00	0.0%
b) Transfers Out		7600-7629	0.00	591,000.00	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			41,000.00	(550,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,760,226.00)	(1,110,968.00)	-36.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,749,799.98	15,989,573.98	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,749,799.98	15,989,573.98	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,749,799.98	15,989,573.98	-9.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,989,573.98	14,878,605.98	-6.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,976,663.75	14,865,595.75	-7.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,910.23	13,010.23	0.8%
Building Fund Operations	0000	9780		13,010.23	
Building Fund Operations	0000	9780	12,910.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	15,976,663.75	14,865,595.75
<b>Total, Restricted Balance</b>		<b>15,976,663.75</b>	<b>14,865,595.75</b>

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	78,000.00	58,000.00	-25.6%
5) TOTAL, REVENUES			78,000.00	58,000.00	-25.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	356,311.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	370,935.00	82,800.00	-77.7%
6) Capital Outlay		6000-6999	2,789,092.00	3,554,142.00	27.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,516,338.00	3,636,942.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,438,338.00)	(3,578,942.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,000.00	203,000.00	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			(203,000.00)	(203,000.00)	0.0%

July 1 Budget (Single Adoption)  
Capital Facilities 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>			(3,641,338.00)	(3,781,942.00)	3.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,543,935.77	3,902,597.77	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,935.77	3,902,597.77	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,543,935.77	3,902,597.77	-48.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,902,597.77	120,655.77	-96.9%
Capital Facility Operations	0000	9780		120,655.77	
Capital Facilities Operations	0000	9780	3,902,597.77		
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	5,855,666.39		
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	15,774.00		
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			5,871,440.39		
<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	375,742.00		
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			375,742.00		
<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)			5,495,698.39		

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	45,000.00	25,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	33,000.00	33,000.00	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>			78,000.00	58,000.00	-25.6%
<b>TOTAL, REVENUES</b>			78,000.00	58,000.00	-25.6%



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	292,935.00	0.00	-100.0%
Noncapitalized Equipment		4400	63,376.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			356,311.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	95,933.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	275,002.00	82,800.00	-69.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>370,935.00</b>	<b>82,800.00</b>	<b>-77.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	9,100.00	0.00	-100.0%
Land Improvements		6170	5,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,751,352.00	3,554,142.00	29.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,640.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,789,092.00</b>	<b>3,554,142.00</b>	<b>27.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,516,338.00</b>	<b>3,636,942.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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	203,000.00	203,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			203,000.00	203,000.00	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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(203,000.00)	(203,000.00)	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	78,000.00	58,000.00	-25.6%
5) TOTAL, REVENUES			78,000.00	58,000.00	-25.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		266,000.00	82,800.00	-68.9%
8) Plant Services	8000-8999		3,250,338.00	3,554,142.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,516,338.00	3,636,942.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,438,338.00)	(3,578,942.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,000.00	203,000.00	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			(203,000.00)	(203,000.00)	0.0%

July 1 Budget (Single Adoption)  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,641,338.00)	(3,781,942.00)	3.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,543,935.77	3,902,597.77	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,935.77	3,902,597.77	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,543,935.77	3,902,597.77	-48.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,902,597.77	120,655.77	-96.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,902,597.77	120,655.77	-96.9%
Capital Facility Operations	0000	9780		120,655.77	
Capital Facilities Operations	0000	9780	3,902,597.77		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	174,800.00	591,000.00	238.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			183,800.00	591,000.00	221.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(178,800.00)	(591,000.00)	230.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	591,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	591,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(178,800.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,415.59	28,615.59	-86.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,415.59	28,615.59	-86.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,415.59	28,615.59	-86.2%
2) Ending Balance, June 30 (E + F1e)			28,615.59	28,615.59	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			28,615.59	28,615.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	202,340.59		
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	2,002.00		
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			204,342.59		
<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)			204,342.59		

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	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	9,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	174,800.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	591,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>174,800.00</b>	<b>591,000.00</b>	<b>238.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>183,800.00</b>	<b>591,000.00</b>	<b>221.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	591,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	591,000.00	New
<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	591,000.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	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		183,800.00	591,000.00	221.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			183,800.00	591,000.00	221.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(178,800.00)	(591,000.00)	230.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	591,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	591,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			(178,800.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,415.59	28,615.59	-86.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,415.59	28,615.59	-86.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,415.59	28,615.59	-86.2%
2) Ending Balance, June 30 (E + F1e)			28,615.59	28,615.59	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			28,615.59	28,615.59	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
7710	State School Facilities Projects	28,615.59	28,615.59
Total, Restricted Balance		28,615.59	28,615.59

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,250.00	5,000.00	-84.0%
5) TOTAL, REVENUES			31,250.00	5,000.00	-84.0%
<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	200.00	177.00	-11.5%
6) Capital Outlay		6000-6999	46,570.00	4,823.00	-89.6%
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			46,770.00	5,000.00	-89.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,520.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,520.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,183.22	58,663.22	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,183.22	58,663.22	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,183.22	58,663.22	-20.9%
2) Ending Balance, June 30 (E + F1e)			58,663.22	58,663.22	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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,663.22	58,663.22	0.0%
Capital Outlay Operations	0000	9780		58,663.22	
Capital Outlay Operations	0000	9780	58,663.22		
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	33,963.29		
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	10,387.05		
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			44,350.34		
<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)			44,350.34		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,250.00	5,000.00	-83.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			31,250.00	5,000.00	-84.0%
<b>TOTAL, REVENUES</b>			31,250.00	5,000.00	-84.0%

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	200.00	177.00	-11.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>200.00</b>	<b>177.00</b>	<b>-11.5%</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	46,570.00	4,823.00	-89.6%
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>46,570.00</b>	<b>4,823.00</b>	<b>-89.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>46,770.00</b>	<b>5,000.00</b>	<b>-89.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	31,250.00	5,000.00	-84.0%
5) TOTAL, REVENUES			31,250.00	5,000.00	-84.0%
<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		46,770.00	5,000.00	-89.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,770.00	5,000.00	-89.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(15,520.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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>			(15,520.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,183.22	58,663.22	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,183.22	58,663.22	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,183.22	58,663.22	-20.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	58,663.22	58,663.22	0.0%
Capital Outlay Operations	0000	9780		58,663.22	
Capital Outlay Operations	0000	9780	58,663.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	139,857.00	139,857.00	0.0%
4) Other Local Revenue		8600-8799	13,596,445.00	13,596,445.00	0.0%
5) TOTAL, REVENUES			13,736,302.00	13,736,302.00	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	12,091,845.00	12,091,845.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,091,845.00	12,091,845.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,644,457.00	1,644,457.00	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>			1,644,457.00	1,644,457.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,043,268.00	11,687,725.00	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,043,268.00	11,687,725.00	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,043,268.00	11,687,725.00	16.4%
2) Ending Balance, June 30 (E + F1e)			11,687,725.00	13,332,182.00	14.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,687,725.00	13,332,182.00	14.1%
Bond Interest and Redemptions	0000	9780		13,332,182.00	
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	139,857.00	139,857.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>139,857.00</b>	<b>139,857.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,979,893.00	11,979,893.00	0.0%
Unsecured Roll		8612	1,424,850.00	1,424,850.00	0.0%
Prior Years' Taxes		8613	168,998.00	168,998.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,605.00	1,605.00	0.0%
Interest		8660	21,099.00	21,099.00	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>13,596,445.00</b>	<b>13,596,445.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,736,302.00</b>	<b>13,736,302.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,272.00	3,272.00	0.0%
Debt Service - Interest		7438	6,938,573.00	6,938,573.00	0.0%
Other Debt Service - Principal		7439	5,150,000.00	5,150,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,091,845.00</b>	<b>12,091,845.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,091,845.00</b>	<b>12,091,845.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	139,857.00	139,857.00	0.0%
4) Other Local Revenue		8600-8799	13,596,445.00	13,596,445.00	0.0%
5) TOTAL REVENUES			13,736,302.00	13,736,302.00	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	12,091,845.00	12,091,845.00	0.0%
10) TOTAL EXPENDITURES			12,091,845.00	12,091,845.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,644,457.00	1,644,457.00	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>			1,644,457.00	1,644,457.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,043,268.00	11,687,725.00	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,043,268.00	11,687,725.00	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,043,268.00	11,687,725.00	16.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,687,725.00	13,332,182.00	14.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	11,687,725.00	13,332,182.00	14.1%
Bond Interest and Redemptions	0000	9780		13,332,182.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,000.00)	(1,000.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,985.67	21,985.67	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,985.67	21,985.67	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,985.67	21,985.67	-4.4%
2) Ending Net Position, June 30 (E + F1e)			21,985.67	20,985.67	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,740.92	8,740.92	-10.3%
c) Unrestricted Net Position		9790	12,244.75	12,244.75	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	21,485.67		
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	54.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			21,539.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			21,539.67		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<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%
Food		4700	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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		5,000.00	5,000.00	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, EXPENSES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,000.00)	(1,000.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,000.00)	(1,000.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,985.67	21,985.67	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,985.67	21,985.67	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,985.67	21,985.67	-4.4%
2) Ending Net Position, June 30 (E + F1e)			21,985.67	20,985.67	-4.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,740.92	8,740.92	-10.3%
c) Unrestricted Net Position		9790	12,244.75	12,244.75	0.0%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,942.88	8,942.88	8,942.88	9,021.00	9,021.00	9,021.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,942.88	8,942.88	8,942.88	9,021.00	9,021.00	9,021.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	26.00	26.00	26.00	26.00	26.00	26.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	26.00	26.00	26.00	26.00	26.00	26.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	8,968.88	8,968.88	8,968.88	9,047.00	9,047.00	9,047.00
<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)						
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	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						
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	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 (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>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>	3,525.18	3,525.18	3,525.18	3,797.25	3,797.25	3,797.25
<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>	3,525.18	3,525.18	3,525.18	3,797.25	3,797.25	3,797.25

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>		8,172,141.00	12,853,849.00	11,051,178.00	10,587,028.00	7,365,461.00	4,693,394.00	11,850,578.00	10,340,711.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,268,593.00	2,268,593.00	6,352,457.00	4,083,468.00	4,083,468.00	6,352,457.00	4,083,468.00	4,083,468.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	1,150,500.00	6,574,500.00	0.00
Miscellaneous Funds	8080-8099	0.00	(291,552.00)	(583,103.00)	(388,735.00)	(388,735.00)	(388,735.00)	(388,735.00)	(388,735.00)
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	1,039,366.00	0.00	0.00
Other State Revenue	8300-8599	139,900.00	139,900.00	251,700.00	251,700.00	251,700.00	251,700.00	251,700.00	197,800.00
Other Local Revenue	8600-8799	42,500.00	42,500.00	424,700.00	42,500.00	424,700.00	297,300.00	891,800.00	169,900.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	172,800.00	0.00	172,800.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		2,450,993.00	2,159,441.00	6,445,754.00	3,988,933.00	4,543,933.00	8,702,588.00	11,585,533.00	4,062,433.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	412,800.00	3,714,900.00	3,714,888.00	4,127,600.00	4,127,600.00	412,800.00	7,842,500.00	3,714,900.00
Classified Salaries	2000-2999	712,500.00	1,140,000.00	1,140,000.00	1,282,500.00	1,140,000.00	71,200.00	2,422,500.00	1,140,000.00
Employee Benefits	3000-3999	481,700.00	1,445,200.00	1,445,200.00	1,284,600.00	1,445,200.00	120,400.00	2,890,300.00	1,364,900.00
Books and Supplies	4000-4999	126,300.00	252,500.00	547,200.00	420,900.00	336,700.00	168,400.00	168,400.00	378,800.00
Services	5000-5999	358,300.00	143,300.00	716,500.00	644,900.00	716,500.00	644,900.00	71,700.00	1,003,100.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	127,704.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		2,091,600.00	6,695,900.00	7,563,788.00	7,760,500.00	7,766,000.00	1,545,404.00	13,395,400.00	7,601,700.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	11,334,409.00	4,533,825.00	103,884.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	159,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL ASSETS</b>		11,493,609.00	4,533,825.00	103,884.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>									
Accounts Payable	9500-9599	4,500,137.00	1,800,037.00	(550,000.00)	(550,000.00)	(550,000.00)	0.00	(300,000.00)	(300,000.00)
Due To Other Funds	9610	(166,515.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL LIABILITIES</b>		4,333,622.00	1,800,037.00	(550,000.00)	(550,000.00)	(550,000.00)	0.00	(300,000.00)	(300,000.00)
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		4,322,315.00	2,733,788.00	653,884.00	550,000.00	550,000.00	0.00	300,000.00	300,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		4,681,708.00	(1,802,671.00)	(464,150.00)	(3,221,567.00)	(2,672,067.00)	7,157,184.00	(1,509,867.00)	(3,239,267.00)
<b>F. ENDING CASH (A + E)</b>		12,853,849.00	11,051,178.00	10,587,028.00	7,365,461.00	4,693,394.00	11,850,578.00	10,340,711.00	7,107,444.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>JUNE</b>								
<b>A. BEGINNING CASH</b>	7,101,444.00	6,555,888.00	10,157,517.00	8,511,324.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	6,352,457.00	4,083,468.00	4,083,468.00	6,352,458.00	0.00	0.00	54,447,823.00	54,447,823.00
Property Taxes	32,900.00	6,574,500.00	1,643,600.00	460,286.00	0.00	0.00	16,436,286.00	16,436,286.00
Miscellaneous Funds	(664,092.00)	(372,539.00)	(372,539.00)	(631,693.00)	0.00	0.00	(4,859,193.00)	(4,859,193.00)
Federal Revenue	519,683.00	0.00	0.00	519,716.00	2,078,700.00	0.00	4,157,465.00	4,157,465.00
Other State Revenue	147,400.00	114,400.00	79,178.00	0.00	720,040.00	0.00	2,797,118.00	2,797,118.00
Other Local Revenue	169,900.00	212,300.00	254,800.00	678,485.00	595,299.00	0.00	4,246,684.00	4,246,684.00
Interfund Transfers In	0.00	172,800.00	0.00	0.00	172,800.00	0.00	691,200.00	691,200.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>6,558,248.00</b>	<b>10,784,929.00</b>	<b>5,688,507.00</b>	<b>7,379,252.00</b>	<b>3,566,839.00</b>	<b>0.00</b>	<b>77,917,383.00</b>	<b>77,917,383.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	3,714,900.00	3,714,900.00	3,714,900.00	2,063,708.00	0.00	0.00	41,276,396.00	41,276,396.00
Classified Salaries	1,425,000.00	1,282,500.00	1,282,500.00	997,500.00	213,625.00	0.00	14,249,825.00	14,249,825.00
Employee Benefits	1,525,400.00	1,445,200.00	1,445,200.00	1,033,306.00	130,747.00	0.00	16,057,353.00	16,057,353.00
Books and Supplies	252,500.00	252,500.00	547,200.00	631,300.00	126,231.00	0.00	4,208,931.00	4,208,931.00
Services	358,300.00	788,200.00	644,900.00	501,600.00	572,807.00	0.00	7,165,007.00	7,165,007.00
Capital Outlay	127,704.00	0.00	0.00	0.00	0.00	0.00	255,408.00	255,408.00
Other Outgo	0.00	0.00	0.00	0.00	221,218.00	0.00	221,218.00	221,218.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>7,403,804.00</b>	<b>7,483,300.00</b>	<b>7,634,700.00</b>	<b>5,227,414.00</b>	<b>1,264,628.00</b>	<b>0.00</b>	<b>83,434,138.00</b>	<b>83,434,138.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	11,334,409.00	11,334,409.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	159,200.00	159,200.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,493,609.00</b>	<b>11,493,609.00</b>
<b>Liabilities</b>								
Accounts Payable	(300,000.00)	(300,000.00)	(300,000.00)	2,000,000.00	1,150,000.00	0.00	4,500,137.00	4,500,137.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	(166,515.00)	(166,515.00)
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL LIABILITIES</b>	<b>(300,000.00)</b>	<b>(300,000.00)</b>	<b>(300,000.00)</b>	<b>2,000,000.00</b>	<b>1,150,000.00</b>	<b>0.00</b>	<b>4,333,622.00</b>	<b>4,333,622.00</b>
<b>Nonoperating</b>								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>(2,000,000.00)</b>	<b>(1,150,000.00)</b>	<b>0.00</b>	<b>7,159,987.00</b>	<b>7,159,987.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(545,556.00)</b>	<b>3,601,629.00</b>	<b>(1,646,193.00)</b>	<b>151,838.00</b>	<b>1,152,211.00</b>	<b>0.00</b>	<b>1,643,232.00</b>	<b>(5,516,755.00)</b>
<b>F. ENDING CASH (A + E)</b>	<b>6,555,888.00</b>	<b>10,157,517.00</b>	<b>8,511,324.00</b>	<b>8,563,162.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							<b>9,815,373.00</b>	

Object	July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>A. BEGINNING CASH</b>	8,663,162.00	9,908,010.00	5,745,818.00	5,587,309.00	2,645,580.00	254,551.00	7,937,711.00	6,291,382.00
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	2,545,948.00	2,545,948.00	6,851,695.00	4,582,706.00	4,582,706.00	6,851,695.00	4,582,706.00	4,582,706.00
Property Taxes	0.00	0.00	0.00	0.00	0.00	1,150,500.00	6,574,500.00	0.00
Miscellaneous Funds	0.00	(291,552.00)	(583,103.00)	(388,735.00)	(388,735.00)	(388,735.00)	(388,735.00)	(388,735.00)
Federal Revenue	0.00	0.00	0.00	0.00	0.00	994,500.00	0.00	0.00
Other State Revenue	139,900.00	139,900.00	251,700.00	251,700.00	251,700.00	251,700.00	251,700.00	197,700.00
Other Local Revenue	42,500.00	42,500.00	424,700.00	42,500.00	424,700.00	297,300.00	891,900.00	169,900.00
Interfund Transfers In	0.00	0.00	0.00	0.00	172,800.00	0.00	172,800.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	2,728,348.00	2,436,796.00	6,944,992.00	4,488,171.00	5,043,171.00	9,156,960.00	12,084,871.00	4,561,571.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	426,400.00	3,837,600.00	3,837,600.00	4,264,000.00	4,264,000.00	426,400.00	8,101,600.00	3,837,600.00
Classified Salaries	736,600.00	1,178,500.00	1,178,500.00	1,325,800.00	1,178,500.00	73,700.00	2,504,300.00	1,178,500.00
Employee Benefits	532,200.00	1,596,700.00	1,596,700.00	1,419,300.00	1,596,700.00	133,100.00	3,193,400.00	1,508,000.00
Books and Supplies	128,900.00	257,700.00	558,400.00	429,500.00	343,600.00	171,800.00	171,800.00	386,600.00
Services	300,700.00	120,300.00	601,400.00	541,300.00	601,400.00	541,300.00	60,100.00	842,000.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	127,500.00	0.00	0.00
Other Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	2,124,800.00	6,990,800.00	7,772,600.00	7,979,900.00	7,984,200.00	1,473,800.00	14,031,200.00	7,752,700.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	3,394,039.00	1,357,640.00	119,099.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	172,800.00	172,800.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL ASSETS</b>	2,090,100.00	1,357,640.00	119,099.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>								
Accounts Payable	1,448,800.00	965,828.00	(550,000.00)	(550,000.00)	(550,000.00)	0.00	(300,000.00)	(300,000.00)
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL LIABILITIES</b>	1,448,800.00	965,828.00	(550,000.00)	(550,000.00)	(550,000.00)	0.00	(300,000.00)	(300,000.00)
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	641,300.00	391,812.00	669,099.00	550,000.00	550,000.00	0.00	300,000.00	300,000.00
<b>E. NET INCREASE/DECREASE</b>								
(B - C + D)	1,244,848.00	(4,162,192.00)	(158,509.00)	(2,941,729.00)	(2,991,029.00)	7,683,160.00	(1,646,329.00)	(2,891,129.00)
<b>F. ENDING CASH (A + E)</b>	9,908,010.00	5,745,818.00	5,587,309.00	2,645,580.00	254,551.00	7,937,711.00	6,291,382.00	3,400,253.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

July 1 Budget (Single Adoption)  
2014-15 Budget  
Cashflow Worksheet - Budget Year (2)

ESTIMATES THROUGH THE MONTH OF	Object	2014-15 Budget						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
<b>A. BEGINNING CASH</b>	JUNE	3,400,253.00	3,053,306.00	6,958,273.00	5,586,240.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	6,851,695.00	4,582,706.00	4,582,706.00	6,851,690.00	0.00		59,994,907.00	59,994,907.00
Principal Apportionment	8020-8079	32,900.00	6,574,500.00	1,643,600.00	460,286.00	0.00		16,436,286.00	16,436,286.00
Property Taxes	8080-8099	(664,092.00)	(372,539.00)	(372,539.00)	(631,693.00)	0.00		(4,859,193.00)	(4,859,193.00)
Miscellaneous Funds	8100-8299	497,250.00	0.00	0.00	497,250.00	1,989,000.00		3,978,000.00	3,978,000.00
Federal Revenue	8300-8599	147,400.00	114,400.00	79,200.00	0.00	720,000.00		2,797,000.00	2,797,000.00
Other State Revenue	8600-8799	169,900.00	212,400.00	254,800.00	679,500.00	594,400.00		4,247,000.00	4,247,000.00
Other Local Revenue	8910-8929	0.00	172,800.00	0.00	0.00	172,600.00		691,000.00	691,000.00
Interfund Transfers In	8930-8979	7,035,053.00	11,284,267.00	6,187,767.00	7,857,033.00	3,476,000.00	0.00	83,285,000.00	83,285,000.00
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		3,837,600.00	3,837,600.00	3,837,600.00	2,132,000.00	0.00		42,640,000.00	42,640,000.00
<b>C. DISBURSEMENTS</b>									
Certified Salaries	1000-1999	1,473,100.00	1,325,800.00	1,325,800.00	1,031,200.00	220,700.00		14,731,000.00	14,731,000.00
Classified Salaries	2000-2999	1,685,400.00	1,596,700.00	1,596,700.00	1,064,500.00	221,600.00		17,741,000.00	17,741,000.00
Employee Benefits	3000-3999	257,700.00	257,700.00	558,400.00	644,300.00	128,600.00		4,295,000.00	4,295,000.00
Books and Supplies	4000-4999	300,700.00	661,500.00	541,300.00	421,000.00	481,000.00		6,014,000.00	6,014,000.00
Services	5000-5999	127,500.00	0.00	0.00	0.00	0.00		255,000.00	255,000.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	200,000.00		200,000.00	200,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	7,682,000.00	7,679,300.00	7,859,800.00	5,293,000.00	1,251,900.00	0.00	85,876,000.00	85,876,000.00
<b>TOTAL DISBURSEMENTS</b>		7,682,000.00	7,679,300.00	7,859,800.00	5,293,000.00	1,251,900.00	0.00	85,876,000.00	85,876,000.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		3,394,039.00	3,394,039.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		172,800.00	172,800.00
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	0.00		3,566,839.00	3,566,839.00
<b>Liabilities</b>									
Accounts Payable	9500-9599	(300,000.00)	(300,000.00)	(300,000.00)	2,000,000.00	1,150,000.00		2,414,628.00	2,414,628.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>SUBTOTAL LIABILITIES</b>		(300,000.00)	(300,000.00)	(300,000.00)	2,000,000.00	1,150,000.00	0.00	2,414,628.00	2,414,628.00
<b>Nonoperating</b>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		300,000.00	300,000.00	300,000.00	(2,000,000.00)	(1,150,000.00)	0.00	1,152,211.00	1,152,211.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(346,947.00)	3,904,967.00	(1,372,033.00)	564,033.00	1,074,100.00	0.00	(1,438,789.00)	(2,591,000.00)
<b>F. ENDING CASH (A + E)</b>		3,053,306.00	6,958,273.00	5,586,240.00	6,150,273.00			7,224,373.00	7,224,373.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

**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: 1901 Arena Boulevard, Sacramento CA 958  
Date: June 06, 2014

Place: 1901 Arena Boulevard, Sacramento  
Date: June 11, 2014  
Time: 07:00 PM

Adoption Date: June 25, 2014

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

Contact person for additional information on the budget reports:

Name: Adrian Vargas

Telephone: 916-567-5482

Title: Asst. Superintendent, Business Services

E-mail: avargas@natomas.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	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 25, 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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

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

For additional information on this certification, please contact:

Name: Adrian Vargas

Title: Assistant Superintendent, Business Services

Telephone: 916-567-5482

E-mail: avargas@natomas.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	37,371,761.00	301	47,114.00	303	37,324,647.00	305	893,621.00		307	36,431,026.00	309
2000 - Classified Salaries	12,886,628.00	311	71,897.00	313	12,814,731.00	315	1,639,500.00		317	11,175,231.00	319
3000 - Employee Benefits (Excluding 3800)	13,122,940.00	321	549,990.00	323	12,572,950.00	325	608,198.00		327	11,964,752.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,094,126.70	331	36,360.00	333	5,057,766.70	335	1,104,068.70		337	3,953,698.00	339
5000 - Services . . . & 7300 - Indirect Costs	8,855,759.30	341	17,141.00	343	8,838,618.30	345	3,187,286.30		347	5,651,332.00	349
<b>TOTAL</b>					<b>76,608,713.00</b>	<b>365</b>			<b>TOTAL</b>	<b>69,176,039.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.90%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.90%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	69,176,039.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	41,276,396.00	301	7,286.00	303	41,269,110.00	305	638,607.00		307	40,630,503.00	309
2000 - Classified Salaries	14,249,825.00	311	71,999.00	313	14,177,826.00	315	1,330,876.00		317	12,846,950.00	319
3000 - Employee Benefits (Excluding 3800)	16,057,353.00	321	572,790.00	323	15,484,563.00	325	576,529.00		327	14,908,034.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,208,931.00	331	0.00	333	4,208,931.00	335	1,214,581.00		337	2,994,350.00	339
5000 - Services . . . & 7300 - Indirect Costs	6,775,931.00	341	123,000.00	343	6,652,931.00	345	1,421,764.00		347	5,231,167.00	349
TOTAL					81,793,361.00	365			TOTAL	76,611,004.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	33,991,826.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	3,175,581.00 380
3. STRS. . . . .		3101 & 3102	3,272,721.00 382
4. PERS. . . . .		3201 & 3202	383,946.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	706,969.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	4,299,195.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	19,670.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	539,033.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	724,550.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			47,113,491.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			242,019.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			46,871,472.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.18%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	76,611,004.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,835,219.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 75,941,178.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.05%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,011,841.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,096,761.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,425.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	222,179.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	504,272.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	30,179.76
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,915,658.00
9. Carry-Forward Adjustment (Part IV, Line F)	(581,630.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,334,027.18

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	62,301,437.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,216,984.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,834,261.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	485,568.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	24,960.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	944,235.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,613.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	111,268.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,481,316.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	567,439.24
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,431,010.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	97,419,092.00

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

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 6.07%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 5.48%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,915,658.00</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(105,906.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(319,289.51)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B18); zero if positive	<u>(1,163,261.63)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,163,261.63)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-581,630.82) is applied to the current year calculation and the remainder (\$-581,630.81) is deferred to one or more future years:	<u>5.48%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-387,753.88) is applied to the current year calculation and the remainder (\$-775,507.75) is deferred to one or more future years:	<u>5.67%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(581,630.82)</u>



Approved indirect cost rate: 6.83%  
Highest rate used in any program: 6.83%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,721,982.00	117,611.00	6.83%
01	3020	297,787.00	20,339.00	6.83%
01	3185	361,000.00	24,656.00	6.83%
01	3310	2,727,178.00	186,266.00	6.83%
01	3315	31,038.00	2,119.00	6.83%
01	3320	136,278.00	9,308.00	6.83%
01	3327	231,684.00	15,824.00	6.83%
01	3550	65,201.00	3,260.00	5.00%
01	4035	136,970.00	9,354.00	6.83%
01	4201	36,183.00	2,472.00	6.83%
01	4203	385,070.00	7,701.00	2.00%
01	5630	62,603.00	4,274.00	6.83%
01	5640	424,470.00	28,991.00	6.83%
01	6010	120,725.00	6,036.00	5.00%
01	6500	7,750,716.00	529,374.00	6.83%
01	6512	432,340.00	29,529.00	6.83%
01	6513	18,519.00	1,264.00	6.83%
01	6520	68,601.00	4,685.00	6.83%
01	7090	716,127.00	21,484.00	3.00%
01	7091	30,043.00	901.00	3.00%
01	7230	977,092.00	66,747.00	6.83%
01	7240	673,454.00	45,989.00	6.83%
01	7405	1,421,234.00	97,070.00	6.83%
01	8150	1,500,314.00	102,471.00	6.83%
01	9010	581,993.00	27,042.00	4.65%
13	5310	4,284,010.00	238,207.00	5.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,624,526.03		133,509.33	2,758,035.36
2. State Lottery Revenue	8560	1,572,482.00		415,934.00	1,988,416.00
3. Other Local Revenue	8600-8799	8,414.00		4,472.00	12,886.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(55,779.00)	55,779.00		0.00
6. Total Available (Sum Lines A1 through A5)		4,149,643.03	55,779.00	553,915.33	4,759,337.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	521,765.00			521,765.00
2. Classified Salaries	2000-2999	409,977.00			409,977.00
3. Employee Benefits	3000-3999	150,669.00			150,669.00
4. Books and Supplies	4000-4999	688,352.00		395,377.00	1,083,729.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	803,046.00			803,046.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	7,100.00			7,100.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,580,909.00	0.00	395,377.00	2,976,286.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,568,734.03	55,779.00	158,538.33	1,783,051.36
<b>D. COMMENTS:</b>					
Contribution of \$55,779 is budgeted to be transferred to Resource 0330 which is for school site decentralized budgets.					

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

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	64,570,641.00	8.59%	70,118,000.00	4.03%	72,947,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,455,000.00	0.00%	1,455,000.00	0.00%	1,455,000.00
4. Other Local Revenues	8600-8799	911,515.00	0.05%	912,000.00	0.00%	912,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,597,395.00)	2.10%	(7,757,000.00)	11.98%	(8,686,000.00)
6. Total (Sum lines A1 thru A5c)		59,339,761.00	9.08%	64,728,000.00	2.94%	66,628,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				34,075,353.00		35,390,000.00
b. Step & Column Adjustment				727,854.00		733,523.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				586,793.00		(458,523.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,075,353.00	3.86%	35,390,000.00	0.78%	35,665,000.00
2. Classified Salaries						
a. Base Salaries				10,592,950.00		11,042,000.00
b. Step & Column Adjustment				205,896.00		205,168.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				243,154.00		(243,168.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,592,950.00	4.24%	11,042,000.00	-0.34%	11,004,000.00
3. Employee Benefits	3000-3999	12,850,434.00	13.08%	14,531,000.00	3.08%	14,978,000.00
4. Books and Supplies	4000-4999	2,818,029.00	1.88%	2,871,000.00	2.72%	2,949,000.00
5. Services and Other Operating Expenditures	5000-5999	4,755,700.00	-17.17%	3,939,000.00	2.69%	4,045,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,000.00	0.00%	350,000.00	0.00%	350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,382,903.00)	-0.79%	(1,372,000.00)	0.00%	(1,372,000.00)
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)		64,059,563.00	4.20%	66,751,000.00	1.30%	67,619,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(4,719,802.00)		(2,023,000.00)		(991,000.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,255,373.88		8,535,571.88		6,512,571.88
2. Ending Fund Balance (Sum lines C and D1)		8,535,571.88		6,512,571.88		5,521,571.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,005,371.88		3,912,371.88		2,881,371.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,000.00		2,580,000.00		2,620,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		8,535,571.88		6,512,571.88		5,521,571.88
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,000.00		2,580,000.00		2,620,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		2,510,000.00		2,580,000.00		2,620,000.00

**F. ASSUMPTIONS**  
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.

The adjustments projected in lines B1d and B2d are due to step and column increases and reductions are due to higher end paid employees retiring.

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	1,454,275.00	-0.02%	1,454,000.00	0.00%	1,454,000.00
2. Federal Revenues	8100-8299	4,157,465.00	-4.32%	3,978,000.00	0.00%	3,978,000.00
3. Other State Revenues	8300-8599	1,342,118.00	-0.01%	1,342,000.00	0.00%	1,342,000.00
4. Other Local Revenues	8600-8799	3,335,169.00	-0.01%	3,335,000.00	0.00%	3,335,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	691,200.00	-0.03%	691,000.00	0.00%	691,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,597,395.00	2.10%	7,757,000.00	11.98%	8,686,000.00
6. Total (Sum lines A1 thru A5c)		18,577,622.00	-0.11%	18,557,000.00	5.01%	19,486,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,201,043.00		7,250,000.00
b. Step & Column Adjustment				149,122.00		152,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,165.00)		(250.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,201,043.00	0.68%	7,250,000.00	2.10%	7,402,000.00
2. Classified Salaries						
a. Base Salaries				3,656,875.00		3,689,000.00
b. Step & Column Adjustment				68,778.00		76,469.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(36,653.00)		531.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,656,875.00	0.88%	3,689,000.00	2.09%	3,766,000.00
3. Employee Benefits	3000-3999	3,206,919.00	0.10%	3,210,000.00	1.18%	3,248,000.00
4. Books and Supplies	4000-4999	1,390,902.00	2.38%	1,424,000.00	2.67%	1,462,000.00
5. Services and Other Operating Expenditures	5000-5999	2,409,307.00	-13.88%	2,075,000.00	2.70%	2,131,000.00
6. Capital Outlay	6000-6999	255,408.00	-0.16%	255,000.00	0.00%	255,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	260,294.00	-0.11%	260,000.00	0.00%	260,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	993,827.00	-3.20%	962,000.00	0.00%	962,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,374,575.00	-1.29%	19,125,000.00	1.89%	19,486,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(796,953.00)		(568,000.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,076,754.38		1,279,801.38		711,801.38
2. Ending Fund Balance (Sum lines C and D1)		1,279,801.38		711,801.38		711,801.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,279,802.24		711,801.38		711,801.38
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	(0.86)		0.00		0.00
f. Total Components of Ending Fund Balance		1,279,801.38		711,801.38		711,801.38
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**  
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.

Expenditure adjustments projected on lines B1d and B2d are due to step and column increases, teacher on special assignment....

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	66,024,916.00	8.40%	71,572,000.00	3.95%	74,401,000.00
2. Federal Revenues	8100-8299	4,157,465.00	-4.32%	3,978,000.00	0.00%	3,978,000.00
3. Other State Revenues	8300-8599	2,797,118.00	0.00%	2,797,000.00	0.00%	2,797,000.00
4. Other Local Revenues	8600-8799	4,246,684.00	0.01%	4,247,000.00	0.00%	4,247,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	691,200.00	-0.03%	691,000.00	0.00%	691,000.00
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)		77,917,383.00	6.89%	83,285,000.00	3.40%	86,114,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,276,396.00		42,640,000.00
b. Step & Column Adjustment				876,976.00		885,773.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				486,628.00		(458,773.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,276,396.00	3.30%	42,640,000.00	1.00%	43,067,000.00
2. Classified Salaries						
a. Base Salaries				14,249,825.00		14,731,000.00
b. Step & Column Adjustment				274,674.00		281,637.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				206,501.00		(242,637.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,249,825.00	3.38%	14,731,000.00	0.26%	14,770,000.00
3. Employee Benefits	3000-3999	16,057,353.00	10.49%	17,741,000.00	2.73%	18,226,000.00
4. Books and Supplies	4000-4999	4,208,931.00	2.04%	4,295,000.00	2.70%	4,411,000.00
5. Services and Other Operating Expenditures	5000-5999	7,165,007.00	-16.06%	6,014,000.00	2.69%	6,176,000.00
6. Capital Outlay	6000-6999	255,408.00	-0.16%	255,000.00	0.00%	255,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	610,294.00	-0.05%	610,000.00	0.00%	610,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(389,076.00)	5.38%	(410,000.00)	0.00%	(410,000.00)
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)		83,434,138.00	2.93%	85,876,000.00	1.43%	87,105,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,516,755.00)		(2,591,000.00)		(991,000.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,332,128.26		9,815,373.26		7,224,373.26
2. Ending Fund Balance (Sum lines C and D1)		9,815,373.26		7,224,373.26		6,233,373.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740	1,279,802.24		711,801.38		711,801.38
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	6,005,371.88		3,912,371.88		2,881,371.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,000.00		2,580,000.00		2,620,000.00
2. Unassigned/Unappropriated	9790	(0.86)		0.00		0.00
f. Total Components of Ending Fund Balance		9,815,373.26		7,224,373.26		6,233,373.26
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,000.00		2,580,000.00		2,620,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.86)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,509,999.14		2,580,000.00		2,620,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.00%		3.01%
<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))						
		12,818.25		12,468.00		12,468.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		83,434,138.00		85,876,000.00		87,105,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		83,434,138.00		85,876,000.00		87,105,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,503,024.14		2,576,280.00		2,613,150.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,503,024.14		2,576,280.00		2,613,150.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	101,756,568.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,614,545.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	912.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	434,904.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	299,152.00
4. Other Transfers Out	All	9200	7200-7299	369,553.00
5. Interfund Transfers Out	All	9300	7600-7629	636,975.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,741,496.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		25,666.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				92,426,193.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				92,426,193.00

		2013-14 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		12,468.06
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		12,468.06
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,413.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	82,563,955.77	6,909.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,563,955.77	6,909.52
B. Required effort (Line A.2 times 90%)	74,307,560.19	6,218.57
C. Current year expenditures (Line I.G and Line II.D)	92,426,193.00	7,413.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,177,949.70)	0.00	(359,207.00)				
Other Sources/Uses Detail					636,975.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,199,340.70	0.00	121,000.00	0.00				
Other Sources/Uses Detail					162,000.00	636,975.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(21,391.00)	238,207.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					41,000.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	203,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,199,340.70</b>	<b>(1,199,340.70)</b>	<b>359,207.00</b>	<b>(359,207.00)</b>	<b>839,975.00</b>	<b>839,975.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,318,929.00)	0.00	(389,076.00)				
Other Sources/Uses Detail					691,200.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,320,008.00	0.00	149,780.00	0.00				
Other Sources/Uses Detail					162,000.00	691,200.00		
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	(1,079.00)	239,296.00	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					41,000.00	591,000.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	203,000.00		
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					591,000.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								
<b>TOTALS</b>	<b>1,320,008.00</b>	<b>(1,320,008.00)</b>	<b>389,076.00</b>	<b>(389,076.00)</b>	<b>1,485,200.00</b>	<b>1,485,200.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

\*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)	9,030.00	9,065.05	N/A	Met
Second Prior Year (2012-13)	8,666.40	8,799.52	N/A	Met
First Prior Year (2013-14) <sup>1</sup>	8,580.00	12,494.06	N/A	Met
Budget Year (2014-15)	12,844.25			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		9,408	9,490	N/A	Met
Second Prior Year (2012-13)		8,995	9,181	N/A	Met
First Prior Year (2013-14)		8,973	9,503	N/A	Met
Budget Year (2014-15)		9,914			

**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)	9,030	9,490	95.2%
Second Prior Year (2012-13)	8,773	9,181	95.6%
First Prior Year (2013-14)	12,468	9,503	131.2%
Historical Average Ratio:			107.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>107.8%</b>

**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)	12,818	9,914	129.3%	Not Met
1st Subsequent Year (2015-16)	12,468	13,462	92.6%	Met
2nd Subsequent Year (2016-17)	12,468	13,462	92.6%	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)

Estimated P-2 ADA Budget above includes Charter School ADA for 2014/15 but does not include 2014/15 Charter enrollment (2nd column).

**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?

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)			
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	Prior Year (2013-14) 12,494.06	Budget Year (2014-15) 12,844.25	1st Subsequent Year (2015-16) 12,844.25
b. Prior Year ADA (Funded)		12,494.06	12,844.25
c. Difference (Step 1a minus Step 1b)		350.19	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.80%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	66,024,916.00	71,572,000.00	74,401,000.00
b1. COLA percentage (if district is at target)	Not Applicable 0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable 0.00	0.00	0.00
c. Gap Funding (if district is not at target)	22,857,968.00	18,253,000.00	14,509,469.00
d. Economic Recovery Target Funding (current year increment)	12,750.00	12,750.00	12,750.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	22,870,718.00	18,265,750.00	14,522,219.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	34.64%	25.52%	19.52%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	37.44%	25.52%	19.52%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>36.44% to 38.44%</b>	<b>24.52% to 26.52%</b>	<b>18.52% to 20.52%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (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)	16,436,286.00	16,436,286.00	16,436,286.00	16,436,286.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (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)	63,791,850.00	70,884,109.00	76,431,196.00	79,260,542.00
District's Projected Change in LCFF Revenue:		11.12%	7.83%	3.70%
<b>LCFF Revenue Standard:</b>		<b>36.44% to 38.44%</b>	<b>24.52% to 26.52%</b>	<b>18.52% to 20.52%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

The variance is due to the changes in the LCFF gap funding from year to year.

**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)	39,383,908.39	44,650,023.66	88.2%	
Second Prior Year (2012-13)	44,838,052.40	50,320,913.77	89.1%	
First Prior Year (2013-14)	47,615,916.00	53,709,952.00	88.7%	
	Historical Average Ratio:		88.7%	
		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):		85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	57,518,737.00	64,059,563.00	89.8%	Met
1st Subsequent Year (2015-16)	60,963,000.00	66,751,000.00	91.3%	Met
2nd Subsequent Year (2016-17)	61,647,000.00	67,619,000.00	91.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A 1, Step 3):	37.44%	25.52%	19.52%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>27.44% to 47.44%</b>	<b>15.52% to 35.52%</b>	<b>9.52% to 29.52%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	32.44% to 42.44%	20.52% to 30.52%	14.52% to 24.52%

**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)	5,804,851.00		
Budget Year (2014-15)	4,157,465.00	-28.38%	Yes
1st Subsequent Year (2015-16)	3,978,000.00	-4.32%	Yes
2nd Subsequent Year (2016-17)	3,978,000.00	0.00%	Yes

**Explanation:**  
(required if Yes)

The variances in Federal Revenues are due to removing one time funds and carryover funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	5,091,020.00		
Budget Year (2014-15)	2,797,118.00	-45.06%	Yes
1st Subsequent Year (2015-16)	2,797,000.00	0.00%	Yes
2nd Subsequent Year (2016-17)	2,797,000.00	0.00%	Yes

**Explanation:**  
(required if Yes)

The variances in State Revenues are due to removing one time funds and carryover funds.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	4,548,773.00		
Budget Year (2014-15)	4,246,684.00	-6.64%	Yes
1st Subsequent Year (2015-16)	4,247,000.00	0.01%	Yes
2nd Subsequent Year (2016-17)	4,247,000.00	0.00%	Yes

**Explanation:**  
(required if Yes)

The variances in Local Revenues are due to removing one time funds and carryover funds.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	5,079,126.70		
Budget Year (2014-15)	4,208,931.00	-17.13%	Yes
1st Subsequent Year (2015-16)	4,295,000.00	2.04%	Yes
2nd Subsequent Year (2016-17)	4,411,000.00	2.70%	Yes

**Explanation:**  
(required if Yes)

The variances in books and supplies are due to removing one time expenses and expenses associated with carryover funds and adjusting for those expenditures to be reduced in the two subsequent years.

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

First Prior Year (2013-14)	9,214,966.30		
Budget Year (2014-15)	7,165,007.00	-22.25%	Yes
1st Subsequent Year (2015-16)	6,014,000.00	-16.06%	Yes
2nd Subsequent Year (2016-17)	6,176,000.00	2.69%	Yes

**Explanation:**  
(required if Yes)

The variances in Services and Other Operating Expenditures are due to removing one time expenses and expenses associated with carryover funds and adjusting for those expenditures to be reduced in the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	15,444,644.00		
Budget Year (2014-15)	11,201,267.00	-27.47%	Not Met
1st Subsequent Year (2015-16)	11,022,000.00	-1.60%	Not Met
2nd Subsequent Year (2016-17)	11,022,000.00	0.00%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	14,294,093.00		
Budget Year (2014-15)	11,373,938.00	-20.43%	Not Met
1st Subsequent Year (2015-16)	10,309,000.00	-9.36%	Not Met
2nd Subsequent Year (2016-17)	10,587,000.00	2.70%	Not 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)

The variances in Federal Revenues are due to removing one time funds and carryover funds.

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

The variances in State Revenues are due to removing one time funds and carryover funds.

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

The variances in Local Revenues are due to removing one time funds and carryover funds.

- 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)

The variances in books and supplies are due to removing one time expenses and expenses associated with carryover funds and adjusting for those expenditures to be reduced in the two subsequent years.

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

The variances in Services and Other Operating Expenditures are due to removing one time expenses and expenses associated with carryover funds and adjusting for those expenditures to be reduced in the two subsequent years.

**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)	83,434,138.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	83,434,138.00	834,341.38	1,766,000.00	Met

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

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

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

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



**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,970,000.00	2,115,000.00	2,360,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,438,531.88	0.00	54.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.86)
d. Available Reserves (Lines 1a through 1c)	5,408,531.88	2,115,000.00	2,360,053.14
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	65,440,254.02	70,753,082.53	78,155,271.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	65,440,254.02	70,753,082.53	78,155,271.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	8.3%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.8%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	2,699,037.83	44,656,023.66	N/A	Met
Second Prior Year (2012-13)	(3,807,607.78)	50,826,504.27	7.5%	Not Met
First Prior Year (2013-14)	(2,303,341.00)	53,709,952.00	4.3%	Not Met
Budget Year (2014-15) (Information only)	(4,719,802.00)	64,059,563.00		

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

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

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

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

The deficit spending is not meeting the standard due to the inclusion of negotiated salary increases for the Natomas Teacher's Association of 6% ongoing and a one time 1.5% payment in the 2014-15 budget year. The District also included within the budget the Governor's proposal of increasing the STRS contribution rate 1.25% in 2014-15. The District assumes that the one time expenses will be removed and will make cuts if necessary to maintain a 3% or more reserve.

**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)	15,251,150.00	16,667,284.83	N/A	Met
Second Prior Year (2012-13)	19,366,322.66	19,366,322.66	0.0%	Met
First Prior Year (2013-14)	15,462,586.66	15,558,714.88	N/A	Met
Budget Year (2014-15) (Information only)	13,255,373.88			

<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):	12,818	12,468	12,468
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	83,434,138.00	85,876,000.00	87,105,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	83,434,138.00	85,876,000.00	87,105,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,503,024.14	2,576,280.00	2,613,150.00
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,503,024.14</b>	<b>2,576,280.00</b>	<b>2,613,150.00</b>

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

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,510,000.00	2,580,000.00	2,620,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.86)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,509,999.14	2,580,000.00	2,620,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.00%	3.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,503,024.14</b>	<b>2,576,280.00</b>	<b>2,613,150.00</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(8,891,355.00)			
Budget Year (2014-15)	(7,597,395.00)	(1,293,960.00)	-14.6%	Not Met
1st Subsequent Year (2015-16)	(7,757,000.00)	159,605.00	2.1%	Met
2nd Subsequent Year (2016-17)	(7,757,000.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	636,975.00			
Budget Year (2014-15)	691,200.00	54,225.00	8.5%	Met
1st Subsequent Year (2015-16)	691,000.00	(200.00)	0.0%	Met
2nd Subsequent Year (2016-17)	691,000.00	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)

The standard is out of range from the 1st prior year to the budget year due to the removal of the transportation contribution that occurred in 2013-14.

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)

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 9: 8015	Fund 9: 7438/7439	33,181
Certificates of Participation				
General Obligation Bonds	27	Fund 51: 8600-8799	Fund 51: 7438/7439	165,027,691
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	Fund 1: 8011	Fund 1: 7438/7439	69,117

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

Accreted internet	16	Fund 51: 8600-8799	Fund 51: 7438/7439	9,066,024
Charter School Loan	2	Fund 9: 8015	Fund 9: 7438/7439	100,000
<b>TOTAL:</b>				<b>174,296,013</b>

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	424,775	33,181		
Certificates of Participation				
General Obligation Bonds	12,787,284	13,162,501	13,361,925	13,361,925
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	69,117			

Other Long-term Commitments (continued):

Accreted internet	(2,051,539)	(2,127,932)	(2,168,963)	(2,168,963)
Charter School Loan	50,000	50,000		
<b>Total Annual Payments:</b>	<b>11,279,637</b>	<b>11,117,750</b>	<b>11,192,962</b>	<b>11,192,962</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	128,595

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	11,966,591.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,505,977.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2013

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,017,558.00	1,017,558.00	1,017,558.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	558,030.00	539,952.00	539,952.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	351,036.00	351,036.00	351,036.00
d. Number of retirees receiving OPEB benefits	42	42	42

**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:

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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	464.1	488.4	490.4	490.4

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

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

Yes

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

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

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

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 27, 2014

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

May 27, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

May 27, 2014

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)?

Yes	Yes	Yes
-----	-----	-----

**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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,115,642	4,115,642	4,115,642
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4. Percent projected change in H&W cost over prior year	12.0%	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	<input type="text"/>	<input type="text"/>
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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)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included	876,976	885,773
3. Percent change in step & column over prior year	n/a	2.0%	2.0%

**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)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

**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.):

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**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	295.5	306.9	308.9	308.9

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

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

No

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

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

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

Currently negotiating

**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)?

Yes	Yes	Yes
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**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

128,000

7. Amount included for any tentative salary schedule increases

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

**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
2,335,291	2,335,291	2,335,291
81.0%	81.0%	81.0%
11.0%	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		
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**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
Included	274,674	281,637
n/a	1.9%	1.9%

**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	No	No
Yes	No	No

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	60.1	63.1	63.1	63.1

**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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

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

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

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

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



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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

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

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# 2014-15 Adopted Budget

Public Hearing  
June 11, 2014



William C. Young - Associate Superintendent of Admin. Services  
Adrian Vargas - Assistant Superintendent of Business Services  
Ormidis Trujillo - Director of Budget & Accounting  
Financial Services Support Staff

# VISION



# Vision

All NUSD  
students  
graduate as  
college and  
career ready,  
productive,  
responsible,  
and engaged  
global citizens



# Core Belief



## Core Belief

Every  
student can  
learn and  
succeed



# Core Belief

## Core Belief

Disparity  
and  
disproportionality  
can and must be  
eliminated

# Core Belief



## Core Belief

Our  
diversity  
is a  
strength



# Core Belief

## Core Belief

Staff must be  
committed,  
collaborative,  
caring, and  
exemplary





# 2014-15 Adopted Budget



# 2014-15 Adopted Budget

- **ADOPTED BUDGET = POSITIVE CERTIFICATION!**
  - Will meet financial obligations in current and two out years
  - Will meet cash flow needs in current and two out years
- **Average Daily Attendance projected at 9,047**
  - ADA projected using a 95% attendance ratio, which is 78 more than 2013-14 P-2 ADA (*94.4% ratio*)
  - TK-3<sup>rd</sup> = 3,213, 4<sup>th</sup>-6<sup>th</sup> = 2,209, 7<sup>th</sup>-8<sup>th</sup> = 944, 9<sup>th</sup>-12<sup>th</sup> = 2,655, County = 26
- **Non-Charter CBEDS Projection at 9,496**
  - 7 less than 2013-2014 CBEDS of 9,503
- **Unduplicated count projected at 62.69%**

# 2014-15 Adopted Budget

- Includes increased Employee Compensation
  - 6% on-going salary increases
  - 1.5% one-time off salary schedule payment
  - \$1,000 one-time health & welfare payment
- Includes potential CalSTRS increase from 8.25% to 9.50%
- Includes CalPERS increase from 11.442% to 11.771%
- Includes actions approved in the spring to be included in the LCAP

# 2015-16 & 2016-17 Multi-Year Assumptions

- Assumes no growth in enrollment or ADA
- Unduplicated count of 62%
- 2 Additional FTE for TK-3<sup>rd</sup> grade span movement to 24:1
- Includes potential CalSTRS increase
  - 2015-16 increases from 9.5% to 11.1%
  - 2016-17 increases from 11.1% to 12.7%
- Includes CalPERS increases
  - 2015-16 increases from 11.771% to 12.6%
  - 2016-17 increases from 12.6% to 15.0%

# 2015-16 & 2016-17 Multi-Year Assumptions

- 2015-16 includes increased Employee Compensation
  - 6% on-going salary increases
  - 1.5% one-time off salary schedule payment
  - \$1,000 one-time health & welfare payment
- 2016-17 includes removal of one-time payments listed above

# Multi-Year Projection (Unrestricted)

Description	2014-15	2015-16	*2016-17
Projected <b>Deficit</b> /Excess	<b>-\$4.7 M</b>	<b>-\$2.0 M</b>	<b>-\$1.0 M</b>
Utilization of EFB to cover Deficit	\$4.7M	\$2.0M	\$1.0M
Projected Shortfall/Overage	\$0	\$0	\$0
Fund Balance	\$9.8M	\$7.2M	\$6.2M
Cash Balance	\$8.7M	\$6.1M	\$4.8M

- *Fund Balance amounts include unrestricted and restricted resources*
- *Cash balances reflect Governor's proposal of eliminating cash deferrals in 2014-15*
- \* *At 2<sup>nd</sup> Interim NUSD anticipated no deficit spending in 2016-17, now due to the Governor's May Revision, including the STRS/PERS increases, no deficit spending will be anticipated until 2017-18*

Closure

# Questions