Holtville

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2013-14 EST. ACTUALS
AND
2014-15 BUDGET REPORT
June 26, 2014

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:

Place: Holtville Unified School District Office
Date: June 16, 2014

Public Hearing:

Place: HUSD Board Room
Date: June 19, 2014
Time: 04:30 PM

Adoption Date: June 19, 2014

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

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Telephone: 760-356-2974

Title: Chief Business Official
E-mail: jpwells@holtville.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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 26, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA balance includes sufficient reserves to enable our district to be in full compliance with the worker's compensation portion of Education Code 42141 without making excessive contributions.

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

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

Date of Meeting: Jun 19, 2014

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Chief Business Official

Telephone: 760-356-2974

E-mail: jpwells@holtville.k12.ca.us

HOLTVILLE UNIFIED SCHOOL DISTRICT

2013-14 Estimated Actuals/ 2014-15 July 1 Budget Report
June 26, 2014

Within this packet, the Holtville Unified School District submits its 2013-14 Estimated Actuals and 2014-15 July 1 Budget Adoption Report. This report represents the District's best approximation of the District's end-of-year figures for 2013-14, as well as the first adoption of the District's 2014-15 Budget. The most important aspect of this report is that these figures are *estimates*, representing the District's best projections as of the current date, along with the information that is available from the State at this time.

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board President, certifying that the Budget has been adopted at a meeting of the Governing Board subsequent to a public hearing. In addition, the form provides a summary of the Criteria and Standards form located within the report. Full explanations for each criterion can be viewed on the full Criteria and Standards Form (01CS).

- Form CC: This is the signed certification by the Clerk/Secretary of the Governing Board President, certifying that the District is in full compliance with Ed Code pertaining to districts that are self-insured with respect to worker's compensation coverage. As HUSD is part of a Joint Powers Authority with several other school districts in Imperial County, this form certifies that the JPA has sufficient reserves to pay accrued claims.

- Form 01: This form provides the revenue, expenditure, and budget information for the HUSD General Fund, the largest and most important fund in the District. The Form provides data for the Unrestricted and Restricted portions of the General Fund for both the 2013-14 Estimated Actuals and the 2014-15 Budget.

- Form A: This form shows the District's average daily attendance (ADA) for 2013-14 and 2014-15. It shows the actual attendance data from the 2013-14 P-2 reporting period, and estimated figures for the 2013-14 Annual Report. Because of declining enrollment, the 2013-14 Funded ADA column represents prior-year ADA from the 2012-13 P-2 Report, as the State allows school districts to use the greater of either 1) current school year ADA, or 2) prior school year ADA. As for 2014-15, the P-2 and Annual figures are pure estimates. As declining enrollment is expected to continue, though, the 2014-15 Estimated Funded ADA data is equal to the 2013-14 P-2 data.

- LCFF Calculator Worksheet: This worksheet shows the calculations for the District's Local Control Funding Formula (LCFF). Recall that the LCFF is the State's new funding model, which replaced the old "Revenue Limit" (RL) formula. This sheet shows the calculations for 2013-14, and the subsequent three fiscal years. To summarize, the LCFF provides a district's funding levels by using a) the district's base funding established in 2012-13, b) the LCFF "target" for that district, or the amount at which the district should be funded by the formula's full implementation in the year 2020-21, and c) the State's

funding "factor", or the percentage amount the State can fund in any given year to move a district closer to the target. ICOE currently provides all districts in Imperial County with the LCFF calculator, in order to assist with the complexity of the LCFF figures.

- Forms CEA and CEB: These two worksheets illustrate the District's need to maintain a certain percentage of its total expenditures at the classroom level. Form CEA is estimating the calculation for 2013-14 and Form CEB for 2014-15. As HUSD is a unified District, the percentage required is 55%. Though Form CEA is currently showing a small deficiency below the minimum percentage, the Business office fully expects this problem to rectify itself during the closing process, as certain cost allocations are done within that report that help appropriately identify classroom expenditures, thereby raising the ratio of classroom expenditures.

- Forms SIAA and SIAB: These two forms represent a summary of the District's intended transfers between funds for both 2013-14 (shown on Form SIAA) and 2014-15 (Form SIAB). 2013-14 Transfers are being made to send RDA funds to the Debt Service Account (to repay construction loans) and to charge indirect costs to the Adult Education and Cafeteria Funds, which help recover expenses incurred by the General Fund on behalf of those programs. Transfers in 2014-15 are budgeted to be the same.

- Form MYP: Though we cannot know exactly what the future will hold beyond this school year, schools are required to complete a multi-year projection in order to begin long-term planning for potential hazards. For that reason, this Form shows the 2014-15 budget year, and two out-years (2015-16 and 2016-17) – these columns can be viewed on each page. This form is also broken into three sections – Unrestricted, Restricted, and Summary. Using assumptions derived from current State and District data, the District is expected to remain fiscally healthy through the entire projection. The assumptions used can be viewed at the end of the Unrestricted and Restricted sections, respectively.

- Form 01CSI: The Criteria and Standards form provides a series of data subsets, and looks at several different components of a school district's finances. For instance, this section examines variances of year-over-year revenues and expenditures, and allows the District to explain if variances exceed State-determined thresholds. Explanations are provided by HUSD in this section whenever standards or criteria are not met.

- Cashflow Statement: As we have seen over the past few fiscal years, cash on hand has been a major issue for school districts. The statements included in this report provide a 2013-14 cashflow (actual data has been highlighted), and an estimate for 2014-15. As this report shows, cash on hand for HUSD in both years does not appear to be an issue, as the projections from the State show that the Department of Finance will be able to avoid many of the deferrals that have been so damaging in the past. However, it is imperative that all stakeholders understand that should the economic situation change for the State, deferrals remain a likely means to be utilized.

- Other Funds (Forms 11, 13, 21, 25, 30, 40, and 56) – These reports show the 2013-14 Estimated Actuals and 2014-15 Budget for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB dollars), the Capital Facilities Fund, the State School Construction Fund (only for close-out purposes), the Special Reserve Fund (also for closeout purposes), and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at both 6/30/14 and 6/30/15.
- Technical Review Checks: These two printouts verify that the 2012-13 Estimated Actuals data, and the 2013-14 July 1 Budget data all pass the technical requirements of the State's accounting software.

Background – State and Federal

As the country still continues to reel from the fiscal crisis of what is now termed as "the Great Recession", economic indicators continue to show little to no recovery to the economy for the nation as a whole. Current figures show the national economy is only growing by an average of about 2% a year, a number significantly lower than economic recoveries in the past. As pointed out in a recent article by the New York Times, for nearly 100 years, the pace of growth for the American economy averaged over 3% per year, even when factoring in the prolonged downturn during the Great Depression of the 1930's. Putting this into context, the current economic climate is averaging job creation nation-wide of approximately 97,000 new jobs per month. In contrast, however, coming out of the significant recession of the late 1970's, job creation in the 1980's averaged over 233,000 per month. The low growth has spawned debate among experts as to whether the low growth is "the new normal", or merely the result of failed economic policy. It seems that the future will only tell.

In spite of the poor indicators in the economy, the 2013-14 fiscal year has seen a steady recovery in many governmental budgets, especially for California schools. With the passage of Proposition 30, the Governor is steadily increasing funding for schools under the Local Control Funding Formula (LCFF), as he attempts to pay down what has been termed a "wall of debt". Though the 2014 May Revision put forth from the Governor shows substantial increases in LCFF funding for the 2014-15 school year, there has been little increase in other program budgets (i.e. Special Education) and with the elimination of prior State program funds (i.e. Transportation), districts such as HUSD expect to supplement those programs with the monies added to the LCFF. In addition, Governor Brown has also called for reforms to the State retirement system, requiring that individual districts contribute greater amounts to the system. This represents a large increase in the expense of employing all school staff.

In addition to the changes caused by the LCFF, school districts were also required to undergo an extensive planning process during the 2013-14 fiscal year. During this time, the State, county offices of education, and individual districts have wrestled with the new Local Control Accountability Plan (LCAP), which requires school districts to bring together stakeholders in order to address key areas of concern within Education. While this process was focused primarily on school improvement, many of the areas addressed by the plan have a direct impact on a school district's finances.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. Luckily, this decline is always deferred to the next fiscal year, as the State allows districts to choose the higher of either current or prior year average daily attendance (ADA). While this deferral allows the District to make preparations for declining enrollment, it is a momentary reprieve, as the following illustrates the eventual cost of a declining student base:

- The 2011-12 ADA (used to calculate 2012-13 revenue) totaled 1,533.10. The 2012-13 ADA (used in 2013-14) totaled 1,520.66. The loss in ADA between those two years represents approximately $68,000 in lost revenue for the 2013-14 school year.

- The drop in ADA between 2012-13 and 2013-14 ADA is approximately 11.16 ADA. Using the 2014-15 LCFF Calculator, this represents a loss of approximately $229,000 to 2014-15 revenues.

In addition to the difficulties with declining enrollment, the District also must contend with the evolving educational needs brought on by new standards, testing requirements, and school improvement needs dictated by those at the State, along with the needs addressed locally through the LCAP process. Though the State has provided districts with the appearance of greater flexibility in the LCFF, the truth is that schools are still mandated to provide increased services through core expenditures (i.e. the cost of implementing the new State standards brought on by Common Core) as well as the supplemental services to address the needs of the District's low-income, English Learner, foster youth, and Special Education populations. Further, the LCAP process highlighted the State's mandate to address student attendance, along with the community's interest in spending additional resources to prioritize instructional assistance at lower grade levels, increasing school safety, addressing facility needs, and providing parent training in technology.

2013-14 Estimated Actuals – Revisions

The primary drive of this report is to provide the initial HUSD Budget for 2014-15. However, as a component of the report, the first section relates to estimating the year-end data for 2013-14. As we are only days from the end of the fiscal year, it becomes easier to provide better figures for the current school year. Below is a table summarizing the changes made to the 2013-14 numbers since the Second Interim Report:

GF Unrestricted	2013-14 Est Actuals	2013-14 Second Interim	Variance	Explanation
LCFF State Aid	8,440,953	8,180,235	260,718	Updated State Aid due to drop in Local Prop Tax collections
Ed Protection Acct	1,454,700	1,431,480	23,220	Updated figure provided by ICOE
State Aid - PY	-	(125)	125	Removed in order to adjust A/R account

LCFF - Local Prop Taxes	1,213,250	1,478,897	(265,647)	Updated figures based on Imp County Tax Assessor estimates
LCFF Transfers (Ad Ed)	(83,174)	(55,000)	(28,174)	Increased contribution to Ad Ed Fund to match prior year expenses
Federal Revenue	2,205	-	2,205	Sporadic Federal revenues that are only budgeted when received
Other Stae Revenue (Non-RL)	458,443	455,627	2,816	Sporadic State revenues that are only budgeted when received
Local Revenue	125,371	115,025	10,346	Receipt of tech refund from PY (+$5,300), transportation department receipts (+$1,200), increased interest rev estimate (+$3,000), additional driver's ed rev (+$800)
Interfund Transfers In	1,030	1,030	-	No change since last budget update
UR Contributions to Restricted	(842,752)	(689,789)	(152,964)	Increased contribution to Special Ed (-$57,000), Maintenance (-$48,000), EIA/LEP contributions to close out resources (-$48,000)
Total Revenue (GF UR)	**10,770,026**	**10,917,380**	**(147,355)**	
Certificated Salary Expense	6,199,908	5,860,088	339,820	Increased cost due to HTA negotiations settlement
Classified Salary Expense	1,508,291	1,482,430	25,861	Increased cost due to CSEA negotiations settlement (+$56,000), updated projections on OT and temp staff costs (-$12,000), move half SWHS secretary cost to Ad Ed (-$17,000)
Employee Benefits	1,988,091	1,947,096	40,995	Updated benefits/pay taxes due to negotiations settlements
Materials/Supplies	415,378	395,305	20,073	Increased athletics materials cost (+$11,000), site materials budgets (+$4,000), district-wide materials (+$5,000)
Travel/Professional Services	1,242,271	1,163,525	78,746	Increased technology budget as E-Rate did not fund network maintenance costs this fiscal year (+$88,000), update site expense projections (-$10,000)
Depreciable Equipment	9,000	8,835	165	Updated based off actual expense on equipment
Transfers to ICOE/IVROP	114,995	114,995	-	No change since last budget update
Indirect Cost Recovery	(39,790)	(66,740)	26,950	Availability of categorical dollars has decreased due to negotiation settlements, causing ability to charge indirect to decrease as well
Debt Service	54,000	54,000	-	No change since last budget update
Interfund Transfers - Out	(64,110)	(56,064)	(8,046)	Added indirect cost transfer from Adult Education fund
Total Expenses (GF UR)	**11,428,034**	**10,903,470**	**524,564**	

As can be seen from above there have been two major changes on the Unrestricted side of the General Fund budget which can be summarized as follows:

1) Estimated Total Revenues decreased by a little less than $150,000. This was caused due to expected increases in UR Contributions to Restricted programs. Contributions to Special Education, the Maintenance Fund, and other categorical programs increased due to increased costs brought on by additional projects (Maintenance) and additional salary/benefit expense brought on by the negotiated settlements with both the Holtville Teachers Association (HTA) and the California School Employees Association (CSEA) bargaining groups.

2) Expenditures within the GF UR budget increased by approximately $525,000. Of that amount, roughly $440,000 can be attributed to the costs of the negotiated settlements mentioned above, while the remainder is attributed to the cost of the technology maintenance contract, additional materials/supplies, and a slight offset by chagrining indirect cost to the Adult Ed Fund.

After these revisions, the GF balances for 2013-14 are as follows:

7/1/13 Beginning GF UR Balance	$ 3,268,023
Add Budgeted Revenues	$10,770,026
Less Budgeted Expenses	($11,428,034)
6/30/14 Estimated GF UR Balance	$ 2,610,014

This balance is down approximately $672,000 from the 2nd Interim. Of the ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $2,607,514 is assigned to reserves (approximately 17.39%)

Similarly, the Restricted side of the 2013-14 GF Budget has seen changes. Below is a table summarizing the changes made to the 2013-14 numbers since the Second Interim Report:

GF Restricted	2013-14 Est Actuals	2013-14 Second Interim	Variance	Explanation
Federal Revenue	1,321,983	1,359,953	(37,970)	Migrant Program revisions to move summer amounts from CY to July 2015 (-$53,700), Title I increased entitlement (+$5,700), LEA Medi-Cal additional receipts (+$10,000)
Other Stae Revenue (Non-RL)	867,916	857,087	10,829	Updated Special Ed Mental Health Funds to reflect Excess Cost Recovery (+$10,829)
Local Revenue	413,096	411,433	1,663	Updated Sp Ed AB602 Funds (+$1,663)
UR Contributions to Restricted	842,752	689,789	152,964	Increased contribution to Sp Ed (+$57,000), Maint (+$48,000), EIA/LEP contributions to close out resources (+$48,000)
Total Revenue (GF Restricted)	**3,445,747**	**3,318,261**	**127,486**	

Certificated Salary Expense	1,373,703	1,334,532	39,172	Increased cost due to HTA negotiations settlement (+$87,000), offset by moving Migrant summer salaries to next fiscal year (-$26,000), re-allocated Common Core Implementation funds from Sal/Ben to Supplies (-$22,000)
Classified Salary Expense	516,633	517,810	(1,177)	Increased cost due to CSEA negotiations settlement (+$21,500), offset by moving Migrant summer salaries to next fiscal year (-$9,400), eliminated unfilled TI Aide position from budget (-$10,700), updated OT/Temp Costs (-$2,500)
Employee Benefits	441,241	433,480	7,761	Adjustments to above salaries + H/W increases
Materials/Supplies	705,206	578,683	126,523	Adjusted TI Materials budget (-$2,900), reallocated Migrant funds for summer curriculum cost (+$6,900), adjusted TIIA and TIII Materials budgets (+$3,000), added to LEA Medi-Cal to budget 100% of funds (+$9,700), adjusted EIA/LEP budgets (-$5,100), adjusted Common Core Implementation (+$90,500), increased maintenance budget (+$25,000)
Travel/Professional Services	465,880	489,248	(23,369)	Moved Migrant Summer to 2015 (-$14,700), adjusted TI, TIIA, TIII training budgets (+$11,200), adjusted EIA/LEP budgets (-$2,300), adjusted Common Core Implementation to allocate to tech exp (-$41,100), increased maintenance budget (+$23,500)
Depreciable Land Improvements	9,250	9,250	-	No change since last budget update
Indirect Cost Recovery	39,790	66,740	(26,950)	Availability of categorical dollars has decreased due to negotiation settlements, causing ability to charge indirect to decrease as well
Interfund Transfers Out	110,000	110,000	-	No change since last budget update
Total Expenses (GF Restricted)	**3,661,702**	**3,539,743**	**121,960**	

2014-15 Budget – Initial Adoption

GF Unrestricted Revenues

The Unrestricted Budget is the section of the General Fund that houses the bulk of the District's operations. With the implementation of the Local Control Funding Formula (LCFF), most of the revenues in this section are derived from this attendance-based calculation. It is important to note, however, that many of the old State categorical programs on the Restricted side of the GF Budget have been rolled into the LCFF, which has inflated the amount of GF UR Revenue

compared to years past. Though revenues have increased, so too has the need to include expenditures incurred due to the additional services that were once covered by categorical programs. With regard to the 2014-15 total revenues generated by the LCFF, the following figures were provided by School Services of California and factor into the calculation:

- 2014-15 COLA = 0.85%
- 2014-15 "Gap" Funding Rate = 28.05%

In addition, the District has also chosen to make the following assumptions for 2014-15 at a local level:

- Declining enrollment will force HUSD to use the P-2 attendance figures from 2013-14
- Local property taxes (excluding one-time payments) will remain constant

With these factors in mind, the following table illustrates the GF UR Revenue budget for 2014-15, alongside the amounts for 2013-14, and explanations on the year-to-year variances:

GF Unrestricted	2014-15 Budget	2013-14 Est Actuals	Variance	Explanation
LCFF State Aid	9,477,552	8,440,953	1,036,599	Increase in LCFF due to COLA and increased "Gap" funding
Education Protection Account	1,422,682	1,454,700	(32,018)	Figure estimated off of the original 2013-14 EPA award
LCFF State Aid - PY	-	-	-	No variance
LCFF - Local Prop Taxes	1,213,250	1,213,250	-	Figure based on 2013-14 local property tax estimates
LCFF Transfers (Ad Ed)	(83,174)	(83,174)	-	No variance
Federal Revenue	-	2,205	(2,205)	Sporadic Federal revenues are only budgeted when received
Other Stae Revenue (Non-RL)	272,120	458,443	(186,323)	Sporadic State revenues that are only budgeted when received
Local Revenue	125,371	125,371	-	Local Revenue is anticipated to remain flat in 2014-15
Interfund Transfers In	-	1,030	(1,030)	2013-14 amount represented a one-time transfer
UR Contributions to Restricted	(1,213,426)	(842,752)	(370,674)	Contributions expected to increase in 2014-15 due to new LCAP positions -- Sp Ed (-$116,400), TI (-$134,500), TIIA (-$26,000), TIII (-$192,000), Maintenance (-$2,100), offset by PY EIA/LEP (+$100,100)
Total Revenue (GF UR)	**11,214,375**	**10,770,026**	**444,349**	

GF Unrestricted Expenses

As mentioned earlier, the Unrestricted section of the GF Budget provides for the bulk of the HUSD operations. These operations relate to the majority of salaries and benefits for staff, basic operating costs, including core materials, supplies, and utility expenses. The following chart illustrates these expenses by category and how 2014-15 figures vary from 2013-14 figures:

GF Unrestricted	2014-15 Budget	2013-14 Est Actuals	Variance	Explanation
Certificated Salary Expense	6,058,931	6,199,908	(140,977)	2013-14 included a one-time 4% bonus that has been removed in 2014-15
Classified Salary Expense	1,445,679	1,508,291	(62,612)	2013-14 included a one-time 4% bonus that has been removed in 2014-15
Employee Benefits	2,250,089	1,988,091	261,998	2013-14 negotiations settlement included increases in health and welfare caps that were applied to all benefits-eligible employees
Materials/Supplies	300,217	415,378	(115,161)	Site materials budgets were decreased in the new LCFF EIA/LEP accounts to allow for supplemental staff salaries that will charged under those resources
Travel/Professional Services	981,475	1,242,271	(260,796)	Site materials budgets were decreased in the new LCFF EIA/LEP accounts to allow for supplemental staff salaries that will charged under those resources (-$113,000), one-time FEMA repairs paid in Summer 2013 were removed (-$96,000), legal fees projection decreased (-$25,000), revised D.O. prof services contracts (-$20,000), smaller categorical budgets allow less centralized service charges (-$5,000)
Depreciable Equipment	9,000	9,000	-	No variance
Transfers to ICOE/IVROP	114,995	114,995	-	No variance
Indirect Cost Recovery	(32,746)	(39,790)	7,044	Availability of categorical dollars has decreased due to negotation settlements, causing ability to charge indirect to decrease as well
Debt Service	54,000	54,000	-	No variance
Interfund Transfers - Out	(64,110)	(64,110)	-	No variance
Total Expenses (GF UR)	**11,117,530**	**11,428,034**	**(310,504)**	

GF Unrestricted Bottom Line

The following summarizes the bottom line projected for 2014-15:

7/1/14 Beginning GF UR Balance	$ 2,610,014
Add Budgeted Revenues	$11,214,375
Less Budgeted Expenses	($11,117,530)
6/30/14 Estimated GF UR Balance	$ 2,706,859

Of the ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $2,704,359 is assigned to reserves (approximately 18.70%)

GF Restricted Budget

The dollars located on the Restricted portion of the GF Budget are exactly as they sound. They are apportioned to specific programs or targeted toward specific populations of students. In budgeting for 2014-15, HUSD maintained current staff and factored in increases from step and column as well as a negotiated increase in health and welfare benefits. In addition, as a result of the LCAP process several instructional assistant positions were added to the Classified Salary Expense portion of the GF Restricted Budget.

Each year however, a large portion of the Restricted budget goes unspent and is carried over to the next year. Because HUSD has not closed down its books for 2013-14, the Restricted budgets are over-inflated (meaning expenses are showing higher than the actuals will come to), and the 2014-15 Budget figures are under-stated, as the amounts carried forward will be added later.

At HUSD, we fully budget Restricted dollars. Though we realize all of these dollars will not be spent, it is the most effective way of making the budgets available to the site and department leaders so that they can accurately plan for the year. It also allows our budget clerk to know exactly how much each department or site has remaining in their budgets.

Because this information will fluctuate drastically at the time of the 2013-14 Unaudited Actuals Report, when the 2014-15 Budget is revised, HUSD has summarized the variances of the GF Restricted budget as follows:

GF Restricted	2014-15 Budget	2013-14 Est Actuals	Variance	Explanation
Federal Revenue	1,155,219	1,321,983	(166,764)	2013-14 Revenues in TI, TIIA, TIII include PY carryover not budgeted in 2014-15 (-$132,000), 2013-14 LEA Medi-Cal receipt not budgeted for 2014-15 (-$28,000), 2013-14 one-time Migrant funds not budgeted (-$7,000)

Other Stae Revenue (Non-RL)	549,189	867,916	(318,727)	Loss of one-time Common Core Funds (-$318,727)
Local Revenue	412,896	413,096	(200)	One-time Maintenance refund not included in 2014-15 (-$200)
UR Contributions to Restricted	1,213,426	842,752	370,674	Contrib expected to increase in 2014-15 due to new LCAP positions: Sp Ed (+$116,400), TI (+$134,500), TIIA (+$26,000), TIII (+$192,000), Maint (+$2,100), offset by PY EIA/LEP (-$100,100)
Total Revenue (GF Restricted)	**3,330,730**	**3,445,747**	**(115,017)**	
Certificated Salary Expense	1,407,894	1,373,703	34,191	Decreased TI salaries (-$4,500), decreased Migrant stipends (-$600),increase in Sp Ed salaries for staff step/column (+$56,000), increased TIIA stipends (+$8,400), shifted part of resource teacher and counselor salaries to TIII (+$119,000), loss of EIA/LEP funds required salaries to be shifted elsewhere (-$144,000)
Classified Salary Expense	582,613	516,633	65,980	Increased TI salaries for new Inst Aides (+$73,000), decreased Migrant Classified Hours (-$10,000), increase in Sp Ed for additional aide costs (+$10,500), increased TIII salaries for new aides (+$27,000), loss of EIA/LEP funds required salaries to be shifted elsewhere (-$30,500), reduced temp costs for Maintenance (-$4,700)
Employee Benefits	524,167	441,241	82,926	Adjustments to above salaries + H/W increases
Materials/Supplies	285,498	705,206	(419,708)	2013-14 Figures include prior year carryover that is fully budgeted to $0, inflating this category of expense, while 2014-15 do not include any carryover, which understates the expense in that year.
Travel/Professional Services	387,805	465,880	(78,075)	2013-14 Figures include prior year carryover that is fully budgeted to $0, inflating this category of expense, while 2014-15 do not include any carryover, which understates the expense in that year.
Depreciable Land Improvements	9,250	9,250	-	No variance
Indirect Cost Recovery	32,746	39,790	(7,044)	Availability of categorical dollars decreased due to negotation settlements and carryover not being included has caused decreased ability to charge indirect
Interfund Transfers Out	110,000	110,000	-	No variance
Total Expenses (GF Restricted)	**3,339,973**	**3,661,702**	**(321,729)**	

IN CLOSING

Though it is very clear that much work remains in following up with the expected changes brought on by the LCAP, this budget is a good start. That being said, the District Business Staff recommends that the Board Approve the 2013-14 Estimated Actuals/ 2014-15 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Chief Business Official via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	11,025,729.00	0.00	11,025,729.00	12,030,310.00	0.00	12,030,310.00	9.1%
2) Federal Revenue		8100-8299	2,205.00	1,321,982.77	1,324,187.77	0.00	1,155,219.00	1,155,219.00	-12.8%
3) Other State Revenue		8300-8599	458,443.00	867,916.00	1,326,359.00	272,120.00	549,189.00	821,309.00	-38.1%
4) Other Local Revenue		8600-8799	125,371.00	413,096.00	538,467.00	125,371.00	412,896.00	538,267.00	0.0%
5) TOTAL, REVENUES			11,611,748.00	2,602,994.77	14,214,742.77	12,427,801.00	2,117,304.00	14,545,105.00	2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,199,908.00	1,373,703.00	7,573,611.00	6,058,931.00	1,407,894.00	7,466,825.00	-1.4%
2) Classified Salaries		2000-2999	1,508,291.00	516,633.00	2,024,924.00	1,445,679.00	582,613.00	2,028,292.00	0.2%
3) Employee Benefits		3000-3999	1,988,091.00	441,241.00	2,429,332.00	2,250,089.00	524,167.00	2,774,256.00	14.2%
4) Books and Supplies		4000-4999	415,377.54	705,205.57	1,120,583.11	300,217.00	285,223.00	585,440.00	-47.8%
5) Services and Other Operating Expenditures		5000-5999	1,242,271.36	465,879.65	1,708,151.01	981,475.00	387,805.00	1,369,280.00	-19.8%
6) Capital Outlay		6000-6999	9,000.00	9,250.00	18,250.00	9,000.00	9,250.00	18,250.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	168,995.40	0.00	168,995.40	168,995.40	0.00	168,995.40	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(103,900.00)	39,790.00	(64,110.00)	(96,856.00)	32,746.00	(64,110.00)	0.0%
9) TOTAL, EXPENDITURES			11,428,034.30	3,551,702.22	14,979,736.52	11,117,530.40	3,229,698.00	14,347,228.40	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			183,713.70	(948,707.45)	(764,993.75)	1,310,270.60	(1,112,394.00)	197,876.60	-125.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,030.00	0.00	1,030.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	110,000.00	110,000.00	0.00	110,000.00	110,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(842,752.16)	842,752.16	0.00	(1,213,426.00)	1,213,426.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(841,722.16)	732,752.16	(108,970.00)	(1,213,426.00)	1,103,426.00	(110,000.00)	0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(658,008.46)	(215,955.29)	(873,963.75)	96,844.60	(8,968.00)	87,876.60	-110.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,268,022.58	233,507.77	3,501,530.35	2,610,014.12	17,552.48	2,627,566.60	-25.0%
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)			3,268,022.58	233,507.77	3,501,530.35	2,610,014.12	17,552.48	2,627,566.60	-25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,268,022.58	233,507.77	3,501,530.35	2,610,014.12	17,552.48	2,627,566.60	-25.0%
2) Ending Balance, June 30 (E + F1e)			2,610,014.12	17,552.48	2,627,566.60	2,706,858.72	8,584.48	2,715,443.20	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,552.48	17,552.48	0.00	8,584.48	8,584.48	-51.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,607,514.12	0.00	2,607,514.12	2,704,358.72	0.00	2,704,358.72	3.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	8,440,953.00	0.00	8,440,953.00	9,477,552.00	0.00	9,477,552.00	12.3%
Education Protection Account State Aid - Current Year		8012	1,454,700.00	0.00	1,454,700.00	1,422,682.00	0.00	1,422,682.00	-2.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	15,556.00	0.00	15,556.00	15,556.00	0.00	15,556.00	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	2,394,554.00	0.00	2,394,554.00	2,394,554.00	0.00	2,394,554.00	0.0%
Unsecured Roll Taxes		8042	10,462.00	0.00	10,462.00	10,462.00	0.00	10,462.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	11,042.00	0.00	11,042.00	11,042.00	0.00	11,042.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,218,364.00)	0.00	(1,218,364.00)	(1,218,364.00)	0.00	(1,218,364.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,108,903.00	0.00	11,108,903.00	12,113,484.00	0.00	12,113,484.00	9.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(83,174.00)		(83,174.00)	(83,174.00)		(83,174.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,025,729.00	0.00	11,025,729.00	12,030,310.00	0.00	12,030,310.00	9.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	247,195.00	247,195.00	0.00	247,195.00	247,195.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		463,406.64	463,406.64		409,691.00	409,691.00	-11.6%
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		153,805.94	153,805.94		100,309.00	100,309.00	-34.8%
NCLB: Title III, Immigrant Educatior Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		93,855.19	93,855.19		69,101.00	69,101.00	-26.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		322,398.00	322,398.00		315,498.00	315,498.00	-2.1%
Vocational and Applied Technology Education	3500-3699	8290		13,425.00	13,425.00		13,425.00	13,425.00	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	2,205.00	27,897.00	30,102.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,205.00	1,321,982.77	1,324,187.77	0.00	1,155,219.00	1,155,219.00	-12.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	56,980.00	0.00	56,980.00	56,980.00	0.00	56,980.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	215,140.00	52,050.00	267,190.00	215,140.00	52,050.00	267,190.00	0.0%
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		292,241.00	292,241.00		292,241.00	292,241.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		118,743.00	118,743.00		118,743.00	118,743.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educatior	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		318,727.00	318,727.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	186,323.00	86,155.00	272,478.00	0.00	86,155.00	86,155.00	-68.4%
TOTAL, OTHER STATE REVENUE			458,443.00	867,916.00	1,326,359.00	272,120.00	549,189.00	821,309.00	-38.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	110,000.00	110,000.00	0.00	110,000.00	110,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	84,178.00	0.00	84,178.00	84,178.00	0.00	84,178.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	26,193.00	10,200.00	36,393.00	26,193.00	10,000.00	36,193.00	-0.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		292,896.00	292,896.00		292,896.00	292,896.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,371.00	413,096.00	538,467.00	125,371.00	412,896.00	538,267.00	0.0%
TOTAL, REVENUES			11,611,748.00	2,602,994.77	14,214,742.77	12,427,801.00	2,117,304.00	14,545,105.00	2.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,167,040.00	944,632.00	6,111,672.00	5,081,313.00	938,077.00	6,019,390.00	-1.5%
Certificated Pupil Support Salaries		1200	300,247.00	315,913.00	616,160.00	290,401.00	324,917.00	615,318.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	596,827.00	113,158.00	709,985.00	551,423.00	144,900.00	696,323.00	-1.9%
Other Certificated Salaries		1900	135,794.00	0.00	135,794.00	135,794.00	0.00	135,794.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,199,908.00	1,373,703.00	7,573,611.00	6,058,931.00	1,407,894.00	7,466,825.00	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,871.00	220,754.00	260,625.00	39,871.00	285,006.00	324,877.00	24.7%
Classified Support Salaries		2200	691,153.00	174,440.00	865,593.00	645,329.00	185,894.00	831,223.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	166,362.00	62,942.00	229,304.00	149,056.00	62,942.00	211,998.00	-7.5%
Clerical, Technical and Office Salaries		2400	470,015.00	0.00	470,015.00	486,829.00	0.00	486,829.00	3.6%
Other Classified Salaries		2900	140,890.00	58,497.00	199,387.00	124,594.00	48,771.00	173,365.00	-13.1%
TOTAL, CLASSIFIED SALARIES			1,508,291.00	516,633.00	2,024,924.00	1,445,679.00	582,613.00	2,028,292.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	497,799.00	106,936.00	604,735.00	518,418.00	118,055.00	636,473.00	5.2%
PERS		3201-3202	172,006.00	64,185.00	236,191.00	173,931.00	74,693.00	248,624.00	5.3%
OASDI/Medicare/Alternative		3301-3302	208,719.00	58,052.00	266,771.00	205,296.00	65,982.00	271,278.00	1.7%
Health and Welfare Benefits		3401-3402	882,097.00	185,573.00	1,067,670.00	1,067,761.00	228,314.00	1,296,075.00	21.4%
Unemployment Insurance		3501-3502	3,886.00	980.00	4,866.00	3,790.00	1,005.00	4,795.00	-1.5%
Workers' Compensation		3601-3602	104,073.00	25,515.00	129,588.00	137,105.00	36,118.00	173,223.00	33.7%
OPEB, Allocated		3701-3702	46,531.00	0.00	46,531.00	51,813.00	0.00	51,813.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,980.00	0.00	72,980.00	91,975.00	0.00	91,975.00	26.0%
TOTAL, EMPLOYEE BENEFITS			1,988,091.00	441,241.00	2,429,332.00	2,250,089.00	524,167.00	2,774,256.00	14.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	41,774.00	61,452.00	103,226.00	36,774.00	41,534.00	78,308.00	-24.1%
Books and Other Reference Materials		4200	0.00	8,806.00	8,806.00	0.00	6,000.00	6,000.00	-31.9%
Materials and Supplies		4300	351,028.54	569,280.57	920,309.11	253,678.00	216,609.00	470,287.00	-48.9%
Noncapitalized Equipment		4400	22,575.00	65,667.00	88,242.00	9,765.00	21,080.00	30,845.00	-65.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			415,377.54	705,205.57	1,120,583.11	300,217.00	285,223.00	585,440.00	-47.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	91,820.36	77,446.92	169,267.28	43,100.00	24,059.00	67,159.00	-60.3%
Dues and Memberships		5300	20,755.00	70.00	20,825.00	20,630.00	0.00	20,630.00	-0.9%
Insurance		5400 - 5450	96,500.00	0.00	96,500.00	96,500.00	0.00	96,500.00	0.0%
Operations and Housekeeping Services		5500	447,500.00	21,240.00	468,740.00	446,500.00	21,240.00	467,740.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,239.00	57,850.00	163,089.00	14,400.00	57,700.00	72,100.00	-55.8%
Transfers of Direct Costs		5710	(4,379.00)	4,379.00	0.00	(9,207.00)	9,207.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	466,936.00	304,893.73	771,829.73	351,652.00	275,599.00	627,251.00	-18.7%
Communications		5900	17,900.00	0.00	17,900.00	17,900.00	0.00	17,900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,242,271.36	465,879.65	1,708,151.01	981,475.00	387,805.00	1,369,280.00	-19.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	9,250.00	9,250.00	0.00	9,250.00	9,250.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,000.00	9,250.00	18,250.00	9,000.00	9,250.00	18,250.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	114,995.40	0.00	114,995.40	114,995.40	0.00	114,995.40	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.0%
Other Debt Service - Principal		7439	49,500.00	0.00	49,500.00	49,500.00	0.00	49,500.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			168,995.40	0.00	168,995.40	168,995.40	0.00	168,995.40	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(39,790.00)	39,790.00	0.00	(32,746.00)	32,746.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(64,110.00)	0.00	(64,110.00)	(64,110.00)	0.00	(64,110.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(103,900.00)	39,790.00	(64,110.00)	(96,856.00)	32,746.00	(64,110.00)	0.0%
TOTAL, EXPENDITURES			11,428,034.30	3,551,702.22	14,979,736.52	11,117,530.40	3,229,698.00	14,347,228.40	-4.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,030.00	0.00	1,030.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,030.00	0.00	1,030.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	110,000.00	110,000.00	0.00	110,000.00	110,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	110,000.00	110,000.00	0.00	110,000.00	110,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(842,752.16)	842,752.16	0.00	(1,213,426.00)	1,213,426.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(842,752.16)	842,752.16	0.00	(1,213,426.00)	1,213,426.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(841,722.16)	732,752.16	(108,970.00)	(1,213,426.00)	1,103,426.00	(110,000.00)	0.9%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,482.36	1,482.36	1,515.83	1,482.00	1,482.00	1,482.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,482.36	1,482.36	1,515.83	1,482.00	1,482.00	1,482.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	4.83	4.83	4.83	4.83	4.83	4.83
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	4.83	4.83	4.83	4.83	4.83	4.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	1,487.19	1,487.19	1,520.66	1,486.83	1,486.83	1,486.83
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

Holtville Unified — 6/19/14

LOCAL CONTROL FUNDING FORMULA — v15.2 (released May 12, 2014)

CALCULATE LCFF TARGET

	2013-14						2014-15						2015-16						2016-17					
Unduplicated as % of Enrollment				77.03%	COLA 77.03%	1.570%	2 yr average			76.80%	COLA 76.80%	0.860%	3 yr average			76.57%	COLA 76.57%	2.120%	3 yr average			76.10%	COLA 76.10%	2.300%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	424.54	6,952	723	1,182	845	4,118,887	424.25	7,012	729	1,189	844	4,146,620	416.85	7,161	745	1,211	853	4,155,995	409.85	7,326	762	1,231	853	4,168,994
Grades 4-6	333.70	7,056		1,087	777	2,976,604	320.37	7,117		1,093	776	2,878,845	313.00	7,268		1,113	784	2,868,645	306.00	7,435		1,132	785	2,861,712
Grades 7-8	247.05	7,266		1,119	800	2,269,154	242.54	7,328		1,126	799	2,244,223	235.09	7,483		1,146	807	2,218,309	228.09	7,655		1,165	808	2,196,051
Grades 9-12	515.37	8,419	219	1,331	951	5,627,840	500.03	8,491	221	1,338	950	5,500,330	492.89	8,671	225	1,362	960	5,529,240	485.89	8,870	231	1,385	960	5,561,497
Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-		-				-		-				-
TOTAL BASE	1,520.66	11,439,954	419,808	1,826,944	1,305,778	14,992,486	1,487.19	11,278,002	419,785	1,796,737	1,275,492	14,770,017	1,457.83	11,292,974	421,453	1,793,903	1,263,857	14,772,189	1,429.83	11,333,544	424,547	1,789,600	1,240,563	14,788,254
Targeted Instructional Improvement						-						-						-						-
Transportation						353,701						353,701						353,701						353,701
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**15,346,187**						**15,123,718**						**15,125,890**						**15,141,955**

CALCULATE ECONOMIC RECOVERY TARGET

	2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21	6,856.76	7,843.88
Charter General Purpose BG/ADA inflated to 2020/21	-	-
Categorical Base per ADA	1,896.50	1,896.50
Total Economic Recovery Target per ADA	8,753.26	9,740.38
Statewide 90th percentile rate	12,750.00	12,750.00
2020-21 LCFF Target rate per ADA -	10,091.79	11,544.65
ECONOMIC RECOVERY TARGET per ADA		-
ECONOMIC RECOVERY TARGET x 2012-13 ADA		-

ECONOMIC RECOVERY TARGET PAYMENT				1/8		-				2/8		-				3/8		-				4/8		-

CALCULATE LCFF FLOOR

	12-13 Rate	13-14 ADA		12-13 Rate	14-15 ADA		12-13 Rate	15-16 ADA		12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA	5,206.26	1,520.66	7,916,951	5,206.26	1,487.19	7,742,698	5,206.26	1,457.83	7,589,842	5,206.26	1,429.83	7,444,067
Current year Funded ADA times Other RL per ADA	52.72	1,520.66	80,169	52.72	1,487.19	78,405	52.72	1,457.83	76,857	52.72	1,429.83	75,381
Necessary Small School Allowance at 12-13 rates			-			-			-			-
2012-13 Categoricals			2,545,979			2,558,381			2,558,381			2,558,381
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-			-			-			-
Less Fair Share Reduction			-			-			-			-
New charter: District PY rate * CY ADA	-	1,520.66	-	-	1,487.19	-	-	1,457.83	-	-	1,429.83	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						553,350			1,694,761			1,907,479
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			**10,543,099**			**10,932,834**			**11,919,841**			**11,985,308**

Holtville Unified																		6/19/14
LOCAL CONTROL FUNDING FORMULA							-								v15.2 (released May 12, 2014)			
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
				2013/14				**2014/15**				**2015/16**						**2016-17**
LOCAL CONTROL FUNDING FORMULA TARGET				15,346,187				15,123,718				15,125,890						15,141,955
LOCAL CONTROL FUNDING FORMULA FLOOR				10,543,099				10,932,834				11,919,841						11,985,308
Difference or GAP *(LCFF Target less LCFF Floor, if positive)*				4,803,088				4,190,884				3,206,049						3,156,647
Multiply difference by funding rate			11.78%	565,804			28.05%	1,175,543			7.80%	250,072					8.40%	265,158
ECONOMIC RECOVERY PAYMENT				-				-				-						-
LCFF Entitlement before Minimum State Aid provision				**11,108,903**				**12,108,377**				**12,169,913**						**12,250,466**
CALCULATE STATE AID																		
LCFF Funding before Minimum State Aid				11,108,903				12,108,377				12,169,913						12,250,466
Less Property Taxes including RDA				(1,213,250)				(1,213,250)				(1,213,250)						(1,213,250)
LCFF state aid (before Min State Aid)				9,895,653				10,895,127				10,956,663						11,037,216
CALCULATE MINIMUM STATE AID																		
	2012/13	12-13 Rate	13-14 ADA	N/A		12-13 Rate	14-15 ADA	N/A		12-13 Rate	15-16 ADA	N/A		12-13 Rate	16-17 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA	8,062,546	5,258.98	1,520.66	7,997,121		5,258.98	1,487.19	7,821,102		5,258.98	1,457.83	7,666,699		5,258.98	1,429.83	7,519,447		
2012-13 NSS Allowance	-			-				-				-				-		
Less Current Year Property Taxes/In Lieu	(1,714,936)			(1,213,250)				(1,213,250)				(1,213,250)				(1,213,250)		
Subtotal State Aid for Historical RL/Charter General BG	6,347,610			6,783,871				6,607,852				6,453,449				6,306,197		
Categorical funding from 2012-13	2,545,979			2,545,979				2,558,381				2,558,381				2,558,381		
Charter Categorical Block Grant adjusted for ADA	-			-				-				-				-		
Minimum State Aid Prior to Offset	8,893,589			9,329,850				9,166,233				9,011,830				8,864,578		
CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*																		
Local Control Funding Formula Floor plus Funded Gap								-				-				-		
Minimum State Aid plus Property Taxes including RDA								-				-				-		
Offset								-				-				-		
Minimum State Aid Prior to Offset								-				-				-		
Total Minimim State Aid with Offset								-				-				-		
TOTAL STATE AID				9,895,653				10,895,127				10,956,663				11,037,216		
Addition to LCFF due to Minimum State Aid provision				-				-				-				-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				11,108,903				12,108,377				12,169,913				12,250,466		
CHANGE OVER PRIOR YEAR		4.72%	500,379			9.00%	999,474			0.51%	61,536			0.66%	80,554			
LCFF Entitlement PER ADA			6,920	7,305				8,142				8,348				8,568		
PER ADA CHANGE OVER PRIOR YEAR		5.57%	385			11.46%	837			2.53%	206			2.64%	220			
LCFF SOURCES INCLUDING EXCESS TAXES																		
	2012-13		Increase	2013-14			Increase	2014-15			Increase	2015-16			Increase	2016-17		
State Aid	8,893,588	11.27%	1,002,065	9,895,653		10.10%	999,474	10,895,127		0.56%	61,536	10,956,663		0.74%	80,553	11,037,216		
Property Taxes net of in-lieu	1,714,936	-29.25%	(501,686)	1,213,250		0.00%	-	1,213,250		0.00%	-	1,213,250		0.00%	-	1,213,250		
Charter in-Lieu Taxes	-	0.00%	-	-		0.00%	-	-		0.00%	-	-		0.00%	-	-		
LCFF pre COE, Choice, Supp	10,608,524	4.72%	500,379	11,108,903		9.00%	999,474	12,108,377		0.51%	61,536	12,169,913		0.66%	80,553	12,250,466		

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	7,573,611.00	301	0.00	303	7,573,611.00	305	353,611.00		307	7,220,000.00	309
2000 - Classified Salaries	2,024,924.00	311	0.00	313	2,024,924.00	315	338,698.00		317	1,686,226.00	319
3000 - Employee Benefits (Excluding 3800)	2,429,332.00	321	46,531.00	323	2,382,801.00	325	167,388.00		327	2,215,413.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,120,583.11	331	0.00	333	1,120,583.11	335	245,528.93		337	875,054.18	339
5000 - Services. . . & 7300 - Indirect Costs	1,644,041.01	341	130,243.00	343	1,513,798.01	345	54,628.00		347	1,459,170.01	349
				TOTAL	14,615,717.12	365			TOTAL	13,455,863.19	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 no 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	5,801,075.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	225,225.00	380
3. STRS	3101 & 3102	463,707.00	382
4. PERS	3201 & 3202	45,417.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	107,716.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	596,475.00	385
7. Unemployment Insurance	3501 & 3502	3,094.00	390
8. Workers' Compensation Insurance	3601 & 3602	82,151.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,324,860.00	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)		213,586.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,111,274.00	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		52.85%	
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 th 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)	52.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.15%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	13,455,863.19	
5. Deficiency Amount (Part III, Line 3 times Line 4)	289,301.06	

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	7,466,825.00	301	0.00	303	7,466,825.00	305	351,431.00		307	7,115,394.00	309
2000 - Classified Salaries	2,028,292.00	311	0.00	313	2,028,292.00	315	304,940.00		317	1,723,352.00	319
3000 - Employee Benefits (Excluding 3800)	2,774,256.00	321	51,813.00	323	2,722,443.00	325	178,059.00		327	2,544,384.00	329
4000 - Books, Supplies Equip Replace. (6500)	585,440.00	331	0.00	333	585,440.00	335	194,956.00		337	390,484.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,305,170.00	341	130,243.00	343	1,174,927.00	345	47,225.00		347	1,127,702.00	349
				TOTAL	13,977,927.00	365			TOTAL	12,901,316.00	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 no 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	5,733,340.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	289,477.00	380
3. STRS	3101 & 3102	488,103.00	382
4. PERS	3201 & 3202	54,149.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	116,752.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	741,392.00	385
7. Unemployment Insurance	3501 & 3502	3,074.00	390
8. Workers' Compensation Insurance	3601 & 3602	111,071.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,537,358.00	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)		215,427.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,321,931.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.75%	
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 th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.75%	
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)	12,901,316.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(64,110.00)				
Other Sources/Uses Detail					1,030.00	110,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	8,046.00	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	0.00	56,064.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	1,030.00		
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					110,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	64,110.00	(64,110.00)	111,030.00	111,030.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(64,110.00)				
Other Sources/Uses Detail					0.00	110,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,046.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	56,064.00	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 OUTLA\								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					110,000.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	64,110.00	(64,110.00)	110,000.00	110,000.00		

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,030,310.00	1.16%	12,169,913.00	0.66%	12,250,466.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	272,120.00	0.00%	272,120.00	0.00%	272,120.00
4. Other Local Revenues	8600-8799	125,371.00	-9.16%	113,888.00	0.00%	113,888.00
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	(1,213,426.00)	0.74%	(1,222,394.00)	0.00%	(1,222,394.00)
6. Total (Sum lines A1 thru A5c)		11,214,375.00	1.06%	11,333,527.00	0.71%	11,414,080.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,058,931.00		6,180,110.00
b. Step & Column Adjustment				121,179.00		123,602.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,058,931.00	2.00%	6,180,110.00	2.00%	6,303,712.00
2. Classified Salaries						
a. Base Salaries				1,445,679.00		1,460,136.00
b. Step & Column Adjustment				14,457.00		14,601.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,445,679.00	1.00%	1,460,136.00	1.00%	1,474,737.00
3. Employee Benefits	3000-3999	2,250,089.00	1.80%	2,290,485.00	3.70%	2,375,173.00
4. Books and Supplies	4000-4999	300,217.00	2.30%	307,122.00	2.50%	314,800.00
5. Services and Other Operating Expenditures	5000-5999	981,475.00	2.30%	1,004,049.00	2.50%	1,029,150.00
6. Capital Outlay	6000-6999	9,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	168,995.40	0.00%	168,995.00	0.00%	168,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(96,856.00)	0.00%	(96,856.00)	0.00%	(96,856.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,117,530.40	1.77%	11,314,041.00	2.26%	11,569,711.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		96,844.60		19,486.00		(155,631.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,610,014.12		2,706,858.72		2,726,344.72
2. Ending Fund Balance (Sum lines C and D1)		2,706,858.72		2,726,344.72		2,570,713.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,704,358.72		2,723,844.72		2,568,213.72
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,706,858.72		2,726,344.72		2,570,713.72

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,704,358.72		2,723,844.72		2,568,213.72
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,704,358.72		2,723,844.72		2,568,213.72

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.

UR REVENUES. LCFF Revenues: This MYP assumes information provided in the Governor's 2014-15 May Revision. These factors include a 0.86% COLA in 2014-15, a 2.12.% COLA in 2015-16, and a 2.3% COLA in 2016-17. In addition, a large increase in 2014-15 assumes gap funding in the LCFF will be 28.05%, which SSC recommends to drop to 7.8% in 2015-16, then to 8.4% in 2016-17. In addition, this MYP assumes flat ADA throughout the projection. In the Other State Revenues category, the projection remains flat in the two out-years. In addition, Other Local Revenues also see a decrease in Years 2 and 3 of the projection, to account for the loss of one-time revenues anticipated to be received in 2014-15. UR Contributions are expected to remain flat. UR EXPENSES: Certificated salary assumes no reduction in staff, along with a step and column increase of 2.0% in each out-year of the proejction. Classified Salary Expense assumes no reduction in force, along with a 1% step/column increase in both 2015-16 and 2016-17. Benefits: H/W costs were increased by 5% in both of the outyears, STRS rates were increased to account for the Governor's plan to increase the employer contribution, and all other payroll rates were increased to account for the increase in salaries due to step and column. In addition, Year 2 sees a large drop in "other PERB" as the cost of one of the District's SERP programs sees its final payment in June 2015. For all Supplies/Prof Services/Other Outgo, this MYP usided by SSC (2015-16 = 2.30% and 2016 = 2.5%). Indirect costs are estimated to remain flat, and Equipment Expense reduced to 0 in 2015-16 due to the 2014-15 expense being a one-time outlay.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,155,219.00	0.00%	1,155,219.00	0.00%	1,155,219.00
3. Other State Revenues	8300-8599	549,189.00	0.00%	549,189.00	0.00%	549,189.00
4. Other Local Revenues	8600-8799	412,896.00	0.00%	412,896.00	0.00%	412,896.00
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	1,213,426.00	0.74%	1,222,394.00	0.00%	1,222,394.00
6. Total (Sum lines A1 thru A5c)		3,330,730.00	0.27%	3,339,698.00	0.00%	3,339,698.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,407,894.00		1,436,052.00
b. Step & Column Adjustment				28,158.00		28,721.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,407,894.00	2.00%	1,436,052.00	2.00%	1,464,773.00
2. Classified Salaries						
a. Base Salaries				582,613.00		588,439.00
b. Step & Column Adjustment				5,826.00		5,884.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	582,613.00	1.00%	588,439.00	1.00%	594,323.00
3. Employee Benefits	3000-3999	524,167.00	3.63%	543,192.00	3.51%	562,270.00
4. Books and Supplies	4000-4999	285,223.00	6.61%	304,088.00	2.50%	311,690.00
5. Services and Other Operating Expenditures	5000-5999	387,805.00	-13.93%	333,765.48	-20.93%	263,896.00
6. Capital Outlay	6000-6999	9,250.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	32,746.00	0.00%	32,746.00	0.00%	32,746.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,339,698.00	0.26%	3,348,282.48	-0.26%	3,339,698.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,968.00)		(8,584.48)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,552.48		8,584.48		0.00
2. Ending Fund Balance (Sum lines C and D1)		8,584.48		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,584.48		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,584.48		0.00		0.00

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)
E. AVAILABLE RESERVES						
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.

RESTRICTED REVENUES. LCFF Revenues: N/A. Federal Revenues, Other State Revenues, Other Local Revenues, and Restricted Contributions all are projected to remain flat in the projection. EXPENSES: Certificated salary projects a step and column increase of 2.0% in each out-year, while Classified Salary Expense assumes a 1% step/column increase. Benefits: A 5.0% increase for h/w costs for both 2015-16 and 2016-17, along with the STRS increases, and other benefit increases due to step/column increases have also been assumed. For Supplies Expense, this MYP uses the projected CPI increases provided by SSC (2015-16 = 2.3% and 2016-17 = 2.5%). Professional services (supplemental program services) are expected to drop so that each of the categorical programs on the Restricted side of the GF will balance each year and not require further contirbution. Indirect costs are estimated to remain flat, and Equipment Expense reduced to 0 in 2014-15 due to the 2013-14 expense being a one-time outlay.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,030,310.00	1.16%	12,169,913.00	0.66%	12,250,466.00
2. Federal Revenues	8100-8299	1,155,219.00	0.00%	1,155,219.00	0.00%	1,155,219.00
3. Other State Revenues	8300-8599	821,309.00	0.00%	821,309.00	0.00%	821,309.00
4. Other Local Revenues	8600-8799	538,267.00	-2.13%	526,784.00	0.00%	526,784.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		14,545,105.00	0.88%	14,673,225.00	0.55%	14,753,778.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,466,825.00		7,616,162.00
b. Step & Column Adjustment				149,337.00		152,323.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,466,825.00	2.00%	7,616,162.00	2.00%	7,768,485.00
2. Classified Salaries						
a. Base Salaries				2,028,292.00		2,048,575.00
b. Step & Column Adjustment				20,283.00		20,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,028,292.00	1.00%	2,048,575.00	1.00%	2,069,060.00
3. Employee Benefits	3000-3999	2,774,256.00	2.14%	2,833,677.00	3.66%	2,937,443.00
4. Books and Supplies	4000-4999	585,440.00	4.40%	611,210.00	2.50%	626,490.00
5. Services and Other Operating Expenditures	5000-5999	1,369,280.00	-2.30%	1,337,814.48	-3.35%	1,293,046.00
6. Capital Outlay	6000-6999	18,250.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	168,995.40	0.00%	168,995.00	0.00%	168,995.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(64,110.00)	0.00%	(64,110.00)	0.00%	(64,110.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,457,228.40	1.42%	14,662,323.48	1.69%	14,909,409.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		87,876.60		10,901.52		(155,631.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,627,566.60		2,715,443.20		2,726,344.72
2. Ending Fund Balance (Sum lines C and D1)		2,715,443.20		2,726,344.72		2,570,713.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	8,584.48		0.00		0.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,704,358.72		2,723,844.72		2,568,213.72
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,715,443.20		2,726,344.72		2,570,713.72

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,704,358.72		2,723,844.72		2,568,213.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,704,358.72		2,723,844.72		2,568,213.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.71%		18.58%		17.23%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		1,482.00		1,482.00		1,482.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,457,228.40		14,662,323.48		14,909,409.00
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)		14,457,228.40		14,662,323.48		14,909,409.00
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)		433,716.85		439,869.70		447,282.27
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)		433,716.85		439,869.70		447,282.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	1,482
District's ADA Standard Percentage Level:	**1.0%**

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.

[1]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 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)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	1,575.31	1,574.33	0.1%	Met
Second Prior Year (2012-13)	1,562.85	1,533.10	1.9%	Not Met
First Prior Year (2013-14)[1]	1,521.94	1,520.66	0.1%	Met
Budget Year (2014-15)	1,486.83			

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): 1,482

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	1,644	1,596	2.9%	Not Met
Second Prior Year (2012-13)	1,549	1,586	N/A	Met
First Prior Year (2013-14)	1,544	1,550	N/A	Met
Budget Year (2014-15)	1,531			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	1,557	1,596	97.6%
Second Prior Year (2012-13)	1,516	1,586	95.6%
First Prior Year (2013-14)	1,482	1,550	95.6%
		Historical Average Ratio:	96.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**96.8%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	1,482	1,531	96.8%	Met
1st Subsequent Year (2015-16)	1,482	1,531	96.8%	Met
2nd Subsequent Year (2016-17)	1,482	1,531	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? No

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	15,123,718.00	15,125,890.00	15,141,955.00

Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	1,520.66	1,486.83	1,482.00	1,482.00
b. Prior Year ADA (Funded)		1,520.66	1,486.83	1,482.00
c. Difference (Step 1a minus Step 1b)		(33.83)	(4.83)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.22%	-0.32%	0.00%

Step 2 - Change in Funding Level		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Prior Year LCFF Funding		11,108,903.00	12,113,484.00	12,169,913.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		1,004,581.00	250,072.00	265,158.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,004,581.00	250,072.00	265,158.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		9.04%	2.06%	2.18%

Step 3 - Total Change in Population and Funding Level	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
(Step 1d plus Step 2f)	6.82%	1.74%	2.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**5.82% to 7.82%**	**.74% to 2.74%**	**1.18% to 3.18%**

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)	1,213,250.00	1,213,250.00	1,213,250.00	1,213,250.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	11,108,903.00	12,113,484.00	12,169,913.00	12,250,466.00
District's Projected Change in LCFF Revenue:		9.04%	0.47%	0.66%
LCFF Revenue Standard:		**5.82% to 7.82%**	**.74% to 2.74%**	**1.18% to 3.18%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

These figures were provided to the District by the Imperial County Office of Education and must be further examined.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2011-12)	8,309,160.03	9,679,996.38	85.8%
Second Prior Year (2012-13)	8,543,263.99	9,393,166.58	91.0%
First Prior Year (2013-14)	9,696,290.00	11,428,034.30	84.8%
		Historical Average Ratio:	87.2%

	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):	**84.2% to 90.2%**	**84.2% to 90.2%**	**84.2% to 90.2%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2014-15)	9,754,699.00	11,117,530.40	87.7%	Met
1st Subsequent Year (2015-16)	9,930,731.00	11,314,041.00	87.8%	Met
2nd Subsequent Year (2016-17)	10,153,622.00	11,569,711.00	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.82%	1.74%	2.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-3.18% to 16.82%**	**-8.26% to 11.74%**	**-7.82% to 12.18%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.82% to 11.82%	-3.26% to 6.74%	-2.82% to 7.18%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	1,324,187.77		
Budget Year (2014-15)	1,155,219.00	-12.76%	Yes
1st Subsequent Year (2015-16)	1,155,219.00	0.00%	No
2nd Subsequent Year (2016-17)	1,155,219.00	0.00%	No

Explanation: (required if Yes)
For the budget year, the drop in revenues includes carryover funds, that, due to the funds being federal in nature, are deferred revenues recognized in the period in which they are spent.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	1,326,359.00		
Budget Year (2014-15)	821,309.00	-38.08%	Yes
1st Subsequent Year (2015-16)	821,309.00	0.00%	No
2nd Subsequent Year (2016-17)	821,309.00	0.00%	No

Explanation: (required if Yes)
The current year includes several deferred State payments under the old categorically flexible State programs that hae since been folded into the LCFF.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	538,467.00		
Budget Year (2014-15)	538,267.00	-0.04%	Yes
1st Subsequent Year (2015-16)	526,784.00	-2.13%	No
2nd Subsequent Year (2016-17)	526,784.00	0.00%	No

Explanation: (required if Yes)
Ohter local revenues include one-time revenues that are decreasing in outyears.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	1,120,583.11		
Budget Year (2014-15)	585,440.00	-47.76%	Yes
1st Subsequent Year (2015-16)	611,210.00	4.40%	No
2nd Subsequent Year (2016-17)	626,490.00	2.50%	No

Explanation: (required if Yes)
Expenditures include prior year carryover expected expenditures which are not likely to occur, as Restricted programs routinely are not expended to zero by year-end.

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

First Prior Year (2013-14)	1,708,151.01		
Budget Year (2014-15)	1,369,280.00	-19.84%	Yes
1st Subsequent Year (2015-16)	1,337,814.48	-2.30%	No
2nd Subsequent Year (2016-17)	1,293,046.00	-3.35%	Yes

Explanation: (required if Yes)
Expenditures include prior year carryover expected expenditures which are not likely to occur, as Restricted programs routinely are not expended to zero by year-end.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2013-14)	3,189,013.77		
Budget Year (2014-15)	2,514,795.00	-21.14%	Not Met
1st Subsequent Year (2015-16)	2,503,312.00	-0.46%	Met
2nd Subsequent Year (2016-17)	2,503,312.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	2,828,734.12		
Budget Year (2014-15)	1,954,720.00	-30.90%	Not Met
1st Subsequent Year (2015-16)	1,949,024.48	-0.29%	Met
2nd Subsequent Year (2016-17)	1,919,536.00	-1.51%	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)
For the budget year, the drop in revenues includes carryover funds, that, due to the funds being federal in nature, are deferred revenues recognized in the period in which they are spent.

Explanation: Other State Revenue (linked from 6B if NOT met)
The current year includes several deferred State payments under the old categorically flexible State programs that hae since been folded into the LCFF.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Ohter local revenues include one-time revenues that are decreasing in outyears.

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)
Expenditures include prior year carryover expected expenditures which are not likely to occur, as Restricted programs routinely are not expended to zero by year-end.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Expenditures include prior year carryover expected expenditures which are not likely to occur, as Restricted programs routinely are not expended to zero by year-end.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

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

		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	14,457,228.40			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	14,457,228.40	144,572.28	448,319.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,067,132.16	3,264,184.58	2,607,514.12
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	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	0.00
	d. Available Reserves (Lines 1a through 1c)	3,067,132.16	3,264,184.58	2,607,514.12
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	13,547,224.60	13,489,573.64	15,089,736.52
	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)	13,547,224.60	13,489,573.64	15,089,736.52
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	22.6%	24.2%	17.3%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**7.5%**	**8.1%**	**5.8%**

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

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expeditures 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)	(4,833.92)	9,679,996.38	0.0%	Met
Second Prior Year (2012-13)	198,390.42	9,549,543.58	N/A	Met
First Prior Year (2013-14)	(658,008.46)	11,428,034.30	5.8%	Met
Budget Year (2014-15) (Information only)	96,844.60	11,117,530.40		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): 1,482

District's Fund Balance Standard Percentage Level: **1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2011-12)	2,581,093.36	3,074,466.08	N/A	Met
Second Prior Year (2012-13)	2,572,319.01	3,069,632.16	N/A	Met
First Prior Year (2013-14)	2,839,094.06	3,268,022.58	N/A	Met
Budget Year (2014-15) (Information only)	2,610,014.12			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	1,482	1,482	1,482
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
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)	14,457,228.40	14,662,323.48	14,909,409.00
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)	14,457,228.40	14,662,323.48	14,909,409.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	433,716.85	439,869.70	447,282.27
6.	Reserve Standard - by Amount ($64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**433,716.85**	**439,869.70**	**447,282.27**

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,704,358.72	2,723,844.72	2,568,213.72
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,704,358.72	2,723,844.72	2,568,213.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.71%	18.58%	17.23%
District's Reserve Standard (Section 10B, Line 7):	**433,716.85**	**439,869.70**	**447,282.27**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — 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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2013-14)	(842,752.16)			
Budget Year (2014-15)	(1,213,426.00)	370,673.84	44.0%	Not Met
1st Subsequent Year (2015-16)	(1,213,426.00)	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	(1,213,426.00)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
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
1c. **Transfers Out, General Fund ***				
First Prior Year (2013-14)	110,000.00			
Budget Year (2014-15)	110,000.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	110,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	110,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

GF UR contributions are expected to increase as State categorical funds (ie. EIA/LEP) are closed out and moved to the Restricted Budget. The result of the closure of supplemental funds is that supplemental positions (ie. classroom aides) must be placed in the remaining supplemental programs (ie. Title I, Title III).

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commmitments 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Capital Leases	7		G/F UR, Capital Facilities Funds	350,000
Certificates of Participation	14		G/F UR, Capital Facilities Funds	1,933,355
General Obligation Bonds	26		Bond Redemption Funds	7,700,692
Supp Early Retirement Program	5		G/F UR, Cafeteria Funds	205,089
State School Building Loans				
Compensated Absences	1		GF, Cafeteria Funds	100,000
Other Long-term Commitments (do not include OPEB):				
TOTAL:				10,289,136

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	50,000	50,000	50,000	50,000
Certificates of Participation	95,000	95,000	95,000	95,000
General Obligation Bonds	375,000	375,000	375,000	375,000
Supp Early Retirement Program	90,000	50,000	50,000	50,000
State School Building Loans	0	0	0	0
Compensated Absences	90,000	90,000	90,000	90,000
Other Long-term Commitments (continued):				
Total Annual Payments:	700,000	660,000	660,000	660,000
Has total annual payment increased over prior year (2013-14)?		**No**	**No**	**No**

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

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)

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Certificated Bargaining Unit/Certificated Management are eligbile for retirement beneifts at age 55 totaling $350/month for a maximum of 2 years post-retirement or when the retiree reaches age 65 (whichever occurs first).

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	775,617.00
b. OPEB unfunded actuarial accrued liability (UAAL)	775,617.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

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	64,421.00	64,421.00	64,421.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	51,813.00	51,813.00	51,813.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	51,813.00	51,813.00	51,813.00
d. Number of retirees receiving OPEB benefits	8	4	4

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	81.0	81.0	81.0	81.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	61,825	

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	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	688,500	722,925	759,071
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	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	123,650	126,123	128,645
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)	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	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-managment) FTE positions	58.0	62.0	62.0	62.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

   If Yes, date of Superintendent and CBO certification:

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

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 16,561

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

Classified (Non-management) Health and Welfare (H&W) Benefits	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	320,000	336,000	352,800
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	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	16,561	16,727	16,894
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	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	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	18.0	19.0	19.0	19.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	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)?	No	No	No
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 17,400

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	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	167,200	175,560	184,338
3. Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustements included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	17,400	17,574	17,750
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	16,200	16,200	16,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 26, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				1,462,742.54	2,576,871.55	2,456,642.24	2,516,158.67	2,378,591.49	2,624,241.29	3,803,998.61	3,498,860.23	3,187,435.34	3,262,011.47	3,205,437.11	2,218,339.91		
RECEIPTS																	
				4.61%	4.61%	8.30%	8.30%	8.30%	8.30%	8.30%	8.71%	8.71%	5.03%	0.00%	0.00%	73.15%	26.85%
State Aid - LCFF	0000	8011	8,440,953.00	389,050.00	389,050.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	735,117.00	735,117.00	424,826.00	0.00	0.00	6,174,610.00	2,266,343.00
				0.00%	0.00%	24.82%	0.00%	0.00%	24.82%	0.00%	0.00%	25.88%	0.00%	0.00%	40.83%	116.36%	-2.82%
Ed. Protection Acct	1400	8012	1,454,700.00	0.00	0.00	361,110.00	0.00	0.00	361,110.00	0.00	0.00	376,464.00	0.00	0.00	593,950.00	1,692,634.00	(237,934.00)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	(125.00)	(125.00)	(72.00)	0.00	0.00	-3220000000000.00%	3220000000100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(322.00)	322.00
				0.00%	0.00%	0.00%	22.93%	0.00%	56.01%	2.46%	0.00%	0.00%	41.58%	1.69%	5.27%	129.94%	-29.94%
Local Property Taxes	0000	80XX	1,213,250.00	0.00	0.00	0.00	278,227.56	0.00	679,502.52	29,856.44	0.00	0.00	504,429.01	20,561.66	63,920.39	1,576,497.58	(363,247.58)
				0.00%	0.00%	0.00%	0.00%	66.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.13%	33.87%
Other Non Revenue	0000	8091	(83,174.00)	0.00	0.00	0.00	0.00	(55,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55,000.00)	(28,174.00)
TOTAL REVENUE LIMIT SOURCES 8010-8099			**11,025,729.00**	**389,050.00**	**389,050.00**	**1,061,400.00**	**978,517.56**	**645,290.00**	**1,740,902.52**	**730,146.44**	**734,992.00**	**1,111,456.00**	**929,183.01**	**20,561.66**	**657,870.39**	**9,388,419.58**	**1,637,309.42**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.17%	0.00%	0.00%	50.17%	49.83%
Special Ed-IDEA	3310	8181	247,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,026.73	0.00	0.00	124,026.73	123,168.27
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
All Other Federal	0000	8290	2,205.00	0.00	0.00	0.00	0.00	0.00	0.00	2,205.00	0.00	0.00	0.00	0.00	0.00	2,205.00	0.00
				0.00%	0.00%	0.00%	2.09%	0.00%	28.47%	0.00%	0.00%	31.26%	0.00%	28.44%	0.00%	90.26%	9.74%
Title I, Part A	3010	8290	463,406.64	0.00	0.00	0.00	9,683.02	0.00	131,921.00	0.00	0.00	144,849.00	0.00	131,806.00	0.00	418,259.02	45,147.62
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title I, Part A, ARRA	3011	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	10.23%	0.00%	0.00%	0.00%	7.22%	0.00%	0.00%	13.42%	30.86%	69.14%
Migrant Education	3060	8290	186,786.00	0.00	0.00	0.00	0.00	19,107.64	0.00	0.00	0.00	13,478.57	0.00	0.00	25,059.21	57,645.42	129,140.58
				0.00%	0.00%	2.84%	0.00%	37.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	40.32%	59.68%
Migrant-Summer	3061	8290	127,050.00	0.00	0.00	3,603.93	0.00	47,628.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,232.06	75,817.94
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
School Readiness	3110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	700000000000.00%	700000000000.00%	-699999999900.00%
Prog Imp Corr Action	3185	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	70,000.00	(70,000.00)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Education Jobs Fund	3205	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.98%	0.00%	12.98%	87.02%
Carl Perkins	3550	8290	13,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,742.50	0.00	1,742.50	11,682.50
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Drug Free School	3710	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.52%	0.00%	0.00%	22.46%	37.98%	62.02%
Title II, Part A	4035	8290	153,805.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,878.00	0.00	0.00	34,542.00	58,420.00	95,385.94
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D (ARRA)	4047	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title V	4110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title III, Immigrant	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	1.47%	0.00%	25.18%	0.00%	0.00%	10.74%	0.00%	0.00%	0.00%	37.39%	62.61%
Title III, LEP	4203	8290	93,855.19	0.00	0.00	0.00	1,379.47	0.00	23,631.00	0.00	0.00	10,078.00	0.00	0.00	0.00	35,088.47	58,766.72
				12.74%	0.00%	0.60%	20.00%	0.11%	3.63%	15.67%	12.44%	10.83%	20.99%	2.98%	0.00%	100.00%	0.00%
Medi-Cal LEA Billing	5640	8290	27,897.00	3,555.18	0.00	166.43	5,580.77	31.70	1,012.61	4,371.68	3,470.28	3,021.06	5,856.43	830.73	0.00	27,896.87	0.13
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		8290	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,315,625.77**	**3,555.18**	**0.00**	**3,770.36**	**16,643.26**	**66,767.47**	**156,564.61**	**6,576.68**	**3,470.28**	**195,304.63**	**129,883.16**	**134,379.23**	**129,601.21**	**846,516.07**	**469,109.70**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Economic Impact Aid	7090	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Economic Impact Aid	7091	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Regular Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Sp Ed Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
K-3 CSR	1300	8434	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	56,980.00	0.00	0.00	0.00	0.00	56,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,980.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.38%	0.00%	0.00%	33.65%	0.00%	0.00%	60.03%	39.97%
Unrestricted Lotto	1100	8560	215,140.00	0.00	0.00	0.00	0.00	0.00	0.00	56,747.81	0.00	0.00	72,400.90	0.00	0.00	129,148.71	85,991.29
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	52,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,050.00
	Dept			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				100.00%	0.00%
All Other State	0000	8590	4,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	948.64	3,127.30	0.00	4,075.94	0.06
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deferred Maintenance	6205	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	118743000000000.00%	0.00%
CA Clean Energy Jobs	6230	8590	118,743.00	0.00	0.00	0.00	0.00	0.00	118,743.00	0.00	0.00	0.00	0.00	0.00	0.00	118,743.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Phys Ed TIP	6258	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CBET	6285	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CalWORKs	6370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				37.63%	22.99%	-39.38%	0.00%	78.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Adult Ed (Regular)	6390	8590	69,832.00	26,279.00	16,053.00	(27,500.00)	0.00	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,832.00	0.00
				100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Safe Schools	6405	8590	14,822.00	14,822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,822.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Art & Music Block Grant	6760	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CAHSEE Int Instruct	7055	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Supp Counseling	7080	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				78.55%	21.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Gifted and Talented Ed	7140	8590	4,723.00	3,710.00	1,013.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,723.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Instructional Materials	7156	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Peer Assistance Review	7271	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SB472 Training	7294	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Principal Training	7325	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Pupil Retention Block	7390	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prof. Develop. Block	7393	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
School Library Imp Block	7395	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				86.35%	13.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Supp Hourly Attendance	8311	8590	92,870.00	80,193.00	12,677.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,870.00	0.00
	Res			0.00%	0.00%	0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	90.00%	10.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	0.00	0.00	100,924.20	0.00	0.00	0.00	38,817.00	0.00	0.00	0.00	139,741.20	15,526.80
				0.00%	0.00%	0.00%	0.00%	20.59%	0.00%	0.00%	13.21%	0.00%	6.39%	15.28%	15.62%	71.09%	28.91%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	0.00	28,205.65	0.00	0.00	18,091.04	0.00	8,759.34	20,927.24	21,393.74	97,377.01	39,595.99
				0.00%	61.08%	0.00%	14.75%	0.00%	0.00%	0.00%	0.00%	24.17%	0.00%	0.00%	0.00%	100.00%	0.00%
Sp Ed Mental Health	6512	8590	73,753.00	0.00	45,048.37	0.00	10,881.99	0.00	0.00	0.00	0.00	17,822.93	0.00	0.00	0.00	73,753.29	(0.29)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Tobacco Use Prevention	6660	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	12,402.00	0.00	0.00	0.00	0.00	0.00	9,302.00	0.00	0.00	0.00	0.00	3,100.00	0.00	12,402.00	0.00
				0.00%	0.00%	49.76%	0.00%	50.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Common Core	7405	8590	318,727.00	0.00	0.00	158,600.00	0.00	160,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,727.00	0.00
TOTAL OTHER STATE		**8500-**	**1,326,359.00**	**125,004.00**	**74,791.37**	**131,100.00**	**10,881.99**	**401,236.85**	**128,045.00**	**56,747.81**	**18,091.04**	**56,639.93**	**82,108.88**	**27,154.54**	**21,393.74**	**1,133,195.15**	**193,163.85**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	52.31%	0.00%	0.00%	0.00%	0.00%	52.31%	0.00%	104.62%	-4.62%
Community RDA Funds	9140	8625	110,000.00	0.00	0.00	0.00	0.00	0.00	57,540.21	0.00	0.00	0.00	0.00	57,540.21	0.00	115,080.42	(5,080.42)
				0.00%	0.00%	0.00%	19.83%	0.00%	0.00%	30.53%	0.00%	0.00%	31.67%	0.00%	0.00%	82.04%	17.96%
Interest	0000	8660	15,000.00	0.00	0.00	0.00	2,974.67	0.00	0.00	4,580.23	0.00	0.00	4,750.79	0.00	0.00	12,305.69	2,694.31
				0.00%	0.00%	0.00%	12.24%	0.00%	0.00%	15.30%	0.00%	38.79%	0.00%	15.30%	0.00%	81.64%	18.36%
Regional Occup Prog	0000	8677	84,178.00	0.00	0.00	0.00	10,304.00	0.00	0.00	12,881.00	0.00	32,656.00	0.00	12,881.00	0.00	68,722.00	15,456.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	23.85%	22.38%	-165.07%	0.79%	60.62%	63.65%	-0.21%	13.67%	9.48%	6.97%	35.17%	71.30%	28.70%
All Other Local Rev	0000	8699	15,786.00	0.00	3,764.77	3,532.86	(26,058.54)	124.67	9,569.97	10,047.95	(33.08)	2,158.59	1,496.49	1,100.00	5,552.50	11,256.18	4,529.82
				0.00%	100.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.04%	-0.04%
NASA Summer Program	0000	8699	1,190.00	0.00	1,190.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190.50	(0.50)
				14.88%	0.00%	64.73%	12.04%	0.00%	0.00%	8.33%	0.00%	8.48%	2.66%	0.00%	0.00%	111.12%	-11.12%
Library Damages Acct	0000	8699	2,507.00	373.00	0.00	1,622.70	301.90	0.00	0.00	208.80	0.00	212.65	66.75	0.00	0.00	2,785.80	(278.80)
				33.33%	4.17%	0.00%	0.00%	0.00%	0.00%	12.50%	25.00%	0.00%	0.00%	0.00%	0.00%	75.00%	25.00%
Driver's Ed Training	0000	8699	3,840.00	1,280.00	160.00	0.00	0.00	0.00	0.00	480.00	960.00	0.00	0.00	0.00	0.00	2,880.00	960.00
				3.02%	11.18%	43.16%	0.00%	2.26%	3.02%	0.00%	4.43%	6.56%	0.00%	42.62%	0.00%	116.25%	-16.25%
Transportation	7230	8699	2,870.00	86.57	321.00	1,238.75	0.00	65.00	86.75	0.00	127.00	188.25	0.00	1,223.15	0.00	3,336.47	(466.47)
				0.00%	0.00%	45.00%	53.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	98.29%	1.72%
Maintenance	8150	8699	200.00	0.00	0.00	90.00	106.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.57	3.43
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				4.55%	4.55%	8.20%	8.20%	8.20%	8.20%	8.20%	8.60%	8.60%	4.97%	0.00%	0.00%	72.27%	27.73%
Special Ed -State	6500	8792	292,896.00	13,341.00	13,341.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	25,186.00	25,186.00	14,555.00	0.00	0.00	211,674.00	81,222.00
TOTAL OTHER LOCAL		**8600-**	**538,467.00**	**15,080.57**	**18,777.27**	**30,497.31**	**11,641.60**	**24,202.67**	**101,209.93**	**52,210.98**	**26,239.92**	**60,401.49**	**20,869.03**	**72,744.36**	**5,552.50**	**439,427.63**	**99,039.37**
INTERFUND TRANSFERS 8910-8929			**1,030.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**99.95%** **1,029.46**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**100.00%** **0.00**	**1,029.46**	**0.54**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**14,207,210.77**	**532,689.75**	**482,618.64**	**1,226,767.67**	**1,018,713.87**	**1,137,496.99**	**2,126,722.06**	**845,681.91**	**782,793.24**	**1,423,802.05**	**1,162,044.08**	**254,839.79**	**814,417.84**	**11,808,587.89**	**2,398,622.88**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.53%	7.56%	8.25%	8.24%	8.52%	8.23%	8.37%	8.56%	8.43%	8.40%	8.50%	8.72%	93.31%	6.69%
Certificated Salaries	1000	7,573,611.00	115,804.26	572,231.08	624,831.14	623,986.96	644,948.04	623,617.43	633,939.70	648,028.63	638,246.28	636,375.27	643,780.49	660,784.97	7,066,574.25	507,036.75
			4.66%	6.03%	8.61%	8.61%	9.31%	8.11%	8.27%	8.60%	8.61%	8.84%	8.93%	9.28%	97.85%	2.15%
Classified Salaries	2000	2,024,924.00	94,283.58	122,065.80	174,366.83	174,411.43	188,459.41	164,217.52	167,371.51	174,197.27	174,395.01	178,966.09	180,881.59	187,845.20	1,981,461.24	43,462.76
			4.70%	6.22%	7.25%	7.33%	7.44%	7.26%	7.33%	7.44%	7.46%	7.46%	7.46%	7.71%	85.06%	14.94%
Benefits	3000	2,429,332.00	114,093.13	151,212.12	176,142.86	178,070.90	180,639.98	176,417.78	178,122.53	180,752.12	181,171.78	181,318.30	181,195.63	187,203.47	2,066,340.60	362,991.40
			1.79%	8.62%	4.72%	5.71%	2.60%	1.31%	3.37%	3.57%	22.02%	6.35%	15.55%	6.41%	82.03%	17.97%
Supplies	4000	1,120,583.10	20,091.97	96,551.80	52,915.22	64,025.46	29,133.53	14,684.07	37,737.82	40,057.68	246,769.66	71,112.96	174,295.09	71,869.70	919,244.96	201,338.14
			7.48%	6.92%	6.95%	12.65%	4.48%	2.79%	4.81%	3.31%	6.81%	7.81%	4.28%	5.91%	74.18%	25.82%
Services/Other Operating	5000	1,708,151.01	127,769.95	118,248.35	118,689.39	216,001.33	76,493.98	47,622.87	82,081.11	56,524.02	116,276.25	133,442.50	73,052.25	100,946.83	1,267,148.83	441,002.18
Subtotal for SACS Reporting Object Codes 4000-5999		2,828,734.11	147,861.92	214,800.15	171,604.61	280,026.79	105,627.51	62,306.94	119,818.93	96,581.70	363,045.91	204,555.46	247,347.34	172,816.53	2,186,393.79	642,340.32
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.09%	0.00%	0.00%	0.00%	0.00%	0.00%	99.09%	0.91%
Capital Outlay	6000	18,250.00	0.00	0.00	0.00	0.00	0.00	0.00	18,083.74	0.00	0.00	0.00	0.00	0.00	18,083.74	166.26
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Transfers to ICOE	7222	30,817.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,817.40
			5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.09%	9.09%	5.25%	0.00%	0.00%	78.44%	21.56%
Transfers to ROP	7223	84,178.00	4,209.00	4,209.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,654.00	7,654.00	4,423.00	0.00	0.00	66,029.00	18,149.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Interfund Costs	7350	(64,110.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(64,110.00)
			0.95%	0.92%	0.89%	0.00%	11.15%	0.00%	44.10%	10.66%	20.48%	0.00%	0.00%	10.80%	99.95%	0.05%
Debt Service - Interest	7438	4,500.00	42.72	41.41	40.08	0.00	501.85	0.00	1,984.33	479.62	921.76	0.00	0.00	485.86	4,497.63	2.37
			50.69%	8.11%	8.11%	0.00%	3.58%	0.00%	10.82%	3.62%	8.96%	0.86%	0.78%	4.39%	99.93%	0.07%
Debt Service - Principal	7439	49,500.00	25,089.71	4,014.45	4,015.78	0.00	1,771.09	0.00	5,357.67	1,793.32	4,436.40	424.11	388.17	2,175.25	49,465.95	34.05
			0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Interfund Transfers Out	7619	110,000.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00	0.00
TOTAL DISBURSEMENTS		**15,089,736.51**	**501,384.32**	**1,068,574.01**	**1,268,577.30**	**1,264,072.08**	**1,129,523.88**	**1,034,135.67**	**1,132,254.41**	**1,109,486.66**	**1,369,871.14**	**1,206,062.23**	**1,253,593.22**	**1,211,311.28**	**13,548,846.20**	**1,540,890.31**
NET INCOME		**(882,525.74)**	**31,305.43**	**(585,955.37)**	**(41,809.63)**	**(245,358.21)**	**7,973.11**	**1,092,586.39**	**(286,572.50)**	**(326,693.42)**	**53,930.91**	**(44,018.15)**	**(998,753.43)**	**(396,893.44)**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	1,462,742.54	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			61.07%	22.94%	5.20%	4.23%	10.04%	3.19%	0.48%	0.00%	0.21%	0.00%	0.00%	-7.36%	100.00%	0.00%
Accounts Receiveable	9200	2,259,302.37	1,379,709.83	518,308.44	117,420.76	95,544.13	226,942.50	71,964.00	10,940.14	0.00	4,674.00	0.00	0.00	(166,201.43)	2,259,302.37	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due From Other Funds	9310	50,717.95	0.00	0.00	0.00	50,717.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,717.95	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Prepaid Expenditures	9330	1,338.00	0.00	0.00	0.00	1,338.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,338.00	0.00
			94.52%	0.76%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.56%	100.00%	0.00%
Accounts Payable	95XX	(186,870.70)	(176,630.69)	(1,423.70)	(286.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,529.87)	(186,870.70)	0.00
			391.81%	320.88%	139.31%	41.20%	3.12%	-23.98%	40.50%	-21.54%	-26.03%	-50.46%	-2.22%	-712.59%	100.00%	0.00%
Health/Welfare Holding	9524	(18,831.65)	(73,783.95)	(60,427.65)	(26,233.89)	(7,759.38)	(587.14)	4,516.47	(7,626.64)	4,056.98	4,901.11	9,503.27	417.51	134,191.66	(18,831.65)	0.00
			73.56%	-1.08%	0.28%	26.77%	-1.31%	-1.24%	2.54%	-1.30%	-1.29%	2.57%	-0.97%	1.48%	100.00%	0.00%
Unemployment Holding	9525	(30,632.36)	(22,533.19)	331.06	(86.65)	(8,199.96)	401.71	380.66	(777.67)	398.87	394.21	(785.90)	296.63	(452.13)	(30,632.36)	0.00
			86.50%	-32.30%	-37.99%	46.21%	-39.46%	-37.26%	76.25%	-39.07%	-38.58%	76.87%	-39.54%	78.35%	100.00%	0.00%
Workers' Comp Holding	9526	(27,673.31)	(23,938.42)	8,937.91	10,512.28	(12,787.22)	10,919.62	10,309.80	(21,101.71)	10,812.68	10,675.90	(21,273.58)	10,942.09	(21,682.66)	(27,673.31)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(11,062.49)	0.00	0.00	0.00	(11,062.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,062.49)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**3,501,530.35**	**1,082,823.58**	**465,726.06**	**101,326.06**	**107,791.03**	**237,676.69**	**87,170.93**	**(18,565.88)**	**15,268.53**	**20,645.22**	**(12,556.21)**	**11,656.23**	**(62,674.43)**		
ENDING CASH			**2,576,871.55**	**2,456,642.24**	**2,516,158.67**	**2,378,591.49**	**2,624,241.29**	**3,803,998.61**	**3,498,860.23**	**3,187,435.34**	**3,262,011.47**	**3,205,437.11**	**2,218,339.91**	**1,758,772.04**		

Beginning Fund Balance July 1st	3,501,530.35
Change in Fund Balance	(882,525.74)
Estimated Fund Balance June 30th	2,619,004.61

Estimated Cash @ 6/30/2014	1,758,772.04
Estimated Accounts Receivable @ 6/30/2014	2,398,622.88
Estimated Accounts Payable @ 6/30/2014	(1,540,890.31)
Estimated Other Assets/Stores @ 6/30/2014	0.00
Revolving Cash @ 6/30/2014	2,500.00
Estimated Ending Fund Balance @ 6/30/2014	2,619,004.61

			BEGINNING CASH	1,758,772.04	2,059,448.40	1,967,821.93	2,055,128.53	1,789,412.49	1,733,609.57	2,823,116.24	2,675,910.85	2,538,805.65	2,840,194.98	3,031,070.71	2,877,313.57		
	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																	
				5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
State Aid - LCFF	0000	8011	9,477,552.00	473,877.60	473,877.60	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	852,979.68	9,477,552.00	0.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	0.00%
Ed. Protection Acct	1400	8012	1,422,682.00	0.00	0.00	355,671.00	0.00	0.00	355,671.00	0.00	0.00	355,671.00	0.00	0.00	355,669.00	1,422,682.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	1,213,250.00	0.00	0.00	0.00	0.00	0.00	667,288.00	0.00	0.00	0.00	485,300.00	0.00	60,662.00	1,213,250.00	0.00
				50.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Other Non Revenue	0000	8091	(83,174.00)	(41,587.00)	0.00	0.00	0.00	(41,587.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(83,174.00)	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**12,030,310.00**	**432,290.60**	**473,877.60**	**1,208,650.68**	**852,979.68**	**811,392.68**	**1,875,938.68**	**852,979.68**	**852,979.68**	**1,208,650.68**	**1,338,279.68**	**852,979.68**	**1,269,310.68**	**12,030,310.00**	**0.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	75.00%	25.00%
Special Ed-IDEA	3310	8181	247,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,597.50	0.00	61,798.75	0.00	185,396.25	61,798.75
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title I, Part A	3010	8290	409,691.00	0.00	0.00	0.00	0.00	0.00	102,422.75	0.00	0.00	102,422.75	0.00	0.00	102,422.75	307,268.25	102,422.75
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title I, Part A, ARRA	3011	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	10.11%	0.00%	3.95%	31.84%	8.72%	7.93%	10.00%	10.00%	82.55%	17.45%
Migrant Education	3060	8290	189,011.00	0.00	0.00	0.00	0.00	19,107.64	0.00	7,470.99	60,181.44	16,482.49	14,985.70	18,901.10	18,901.10	156,030.47	32,980.53
				0.00%	0.00%	0.00%	0.00%	14.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	14.90%	85.10%
Migrant-Summer	3061	8290	126,487.00	0.00	0.00	0.00	0.00	18,842.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,842.00	107,645.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
School Readiness	3110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prog Imp Corr Action	3185	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Education Jobs Fund	3205	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	75.00%	25.00%
Carl Perkins	3550	8290	13,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,712.50	0.00	3,356.25	10,068.75	3,356.25
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Drug Free School	3710	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	60.00%	40.00%
Title II, Part A	4035	8290	100,309.00	0.00	0.00	0.00	0.00	0.00	25,077.25	0.00	0.00	25,077.25	0.00	0.00	10,030.90	60,185.40	40,123.60
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D (ARRA)	4047	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title V	4110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title III, Immigrant	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	2.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	77.00%	23.00%
Title III, LEP	4203	8290	69,101.00	0.00	0.00	0.00	1,379.47	0.00	17,275.25	0.00	0.00	17,275.25	0.00	0.00	17,275.25	53,205.22	15,895.78
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Medi-Cal LEA Billing	5640	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,155,219.00**	**0.00**	**0.00**	**0.00**	**1,379.47**	**37,949.64**	**144,775.25**	**7,470.99**	**60,181.44**	**284,855.24**	**21,698.20**	**80,699.85**	**151,986.25**	**790,996.34**	**364,222.66**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Economic Impact Aid	7090	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Economic Impact Aid	7091	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Regular Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Sp Ed Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
K-3 CSR	1300	8434	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	56,980.00	0.00	0.00	0.00	0.00	56,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,980.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	50.00%	50.00%
Unrestricted Lotto	1100	8560	215,140.00	0.00	0.00	0.00	0.00	0.00	0.00	53,785.00	0.00	0.00	53,785.00	0.00	0.00	107,570.00	107,570.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	52,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,050.00
	Dept			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other State	0000	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deferred Maintenance	6205	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Phys Ed TIP	6258	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CBET	6285	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CalWORKs	6370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Adult Ed (Regular)	6390	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Safe Schools	6405	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Art & Music Block Grant	6760	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CAHSEE Int Instruct	7055	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Supp Counseling	7080	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gifted and Talented Ed	7140	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Instructional Materials	7156	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Peer Assistance Review	7271	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
SB472 Training	7294	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Principal Training	7325	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Pupil Retention Block	7390	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prof. Develop. Block	7393	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
School Library Imp Block	7395	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Supp Hourly Attendance	8311	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Res			0.00%	0.00%	0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	0.00
				0.00%	0.00%	0.00%	0.00%	20.59%	15.91%	0.00%	14.56%	9.64%	8.01%	5.46%	5.00%	79.17%	20.83%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	0.00	28,205.65	21,793.52	0.00	19,949.08	13,197.86	10,972.43	7,480.25	6,848.65	108,447.44	28,525.56
				0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	75.00%	25.00%
Sp Ed Mental Health	6512	8590	73,753.00	0.00	0.00	0.00	36,876.50	0.00	0.00	0.00	0.00	18,438.25	0.00	0.00	0.00	55,314.75	18,438.25
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prop 39 Clean Energy	6230	8590	118,743.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,743.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%
Ag Incentive	7010	8590	12,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,100.50	0.00	0.00	3,100.50	9,301.50
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Common Core	7405	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE		**8500-**	**821,309.00**	**0.00**	**0.00**	**0.00**	**36,876.50**	**186,109.85**	**21,793.52**	**53,785.00**	**19,949.08**	**70,453.11**	**67,857.93**	**7,480.25**	**22,375.45**	**486,680.69**	**334,628.31**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	110,000.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00	110,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	15,000.00	0.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	0.00	11,250.00	3,750.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	100.00%	0.00%
Regional Occup Prog	0000	8677	84,178.00	0.00	0.00	0.00	21,044.50	0.00	0.00	21,044.50	0.00	0.00	21,044.50	0.00	21,044.50	84,178.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.35%	36.65%
All Other Local Rev	0000	8699	15,786.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	5,786.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
NASA Summer Program	0000	8699	1,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Library Damages Acct	0000	8699	2,507.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,507.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Driver's Ed Training	0000	8699	3,840.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,840.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Transportation	7230	8699	2,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,870.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Maintenance	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Special Ed -State	6500	8792	292,896.00	14,645.00	14,645.00	26,361.00	26,361.00	26,361.00	26,361.00	26,361.00	26,361.00	26,361.00	26,361.00	26,361.00	26,357.00	292,896.00	0.00
TOTAL OTHER LOCAL		**8600-**	**538,267.00**	**14,645.00**	**14,645.00**	**26,361.00**	**51,155.50**	**26,361.00**	**81,361.00**	**51,155.50**	**26,361.00**	**26,361.00**	**61,155.50**	**81,361.00**	**47,401.50**	**508,324.00**	**29,943.00**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**14,545,105.00**	**446,935.60**	**488,522.60**	**1,235,011.68**	**942,391.15**	**1,061,813.17**	**2,123,868.45**	**965,391.17**	**959,471.20**	**1,590,320.03**	**1,488,991.31**	**1,022,520.78**	**1,491,073.88**	**13,816,311.03**	**728,793.97**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.53%	7.56%	8.25%	8.24%	8.52%	8.23%	8.37%	8.56%	9.00%	9.00%	8.50%	8.72%	94.48%	5.52%
Certificated Salaries	1000	7,466,825.00	114,171.45	564,162.77	616,021.18	615,188.90	635,854.44	614,824.58	625,001.31	638,891.59	672,014.25	672,014.25	634,703.35	651,468.07	7,054,316.13	412,508.87
			4.66%	6.03%	8.61%	8.61%	9.31%	8.11%	8.27%	8.60%	8.61%	9.00%	8.93%	9.28%	98.02%	1.98%
Classified Salaries	2000	2,028,292.00	94,440.40	122,268.83	174,656.85	174,701.52	188,772.87	164,490.66	167,649.89	174,487.01	174,685.08	182,546.28	181,182.45	188,157.64	1,988,039.47	40,252.53
			4.70%	6.22%	7.25%	7.33%	7.44%	7.26%	7.33%	7.44%	7.46%	9.00%	7.46%	7.71%	86.59%	13.41%
Benefits	3000	2,774,256.00	130,292.42	172,681.68	201,152.16	203,353.95	206,287.80	201,466.12	203,412.91	206,415.86	206,895.10	249,683.04	206,922.34	213,783.19	2,402,346.58	371,909.42
			1.79%	8.62%	4.72%	5.71%	2.60%	1.31%	3.37%	3.57%	22.02%	9.00%	15.55%	6.41%	84.69%	15.31%
Supplies	4000	597,468.14	10,712.56	51,479.11	28,213.13	34,136.85	15,533.30	7,829.20	20,120.90	21,357.80	131,571.69	53,772.13	92,929.98	38,319.21	505,975.85	91,492.29
			7.48%	6.92%	6.95%	12.65%	4.48%	2.79%	4.81%	3.31%	6.81%	9.00%	4.28%	5.91%	75.37%	24.63%
Services/Other Operating	5000	1,369,280.00	102,422.35	94,789.69	95,143.23	173,149.97	61,318.75	38,175.22	65,797.47	45,310.52	93,208.82	123,235.20	58,559.80	80,920.52	1,032,031.55	337,248.45
Subtotal for SACS Reporting Object Codes 4000-5999		1,966,748.14	113,134.91	146,268.80	123,356.36	207,286.82	76,852.05	46,004.42	85,918.38	66,668.32	224,780.51	177,007.33	151,489.78	119,239.73	1,538,007.40	428,740.74
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.09%	0.00%	0.00%	0.00%	0.00%	0.00%	99.09%	0.91%
Capital Outlay	6000	18,250.00	0.00	0.00	0.00	0.00	0.00	0.00	18,083.74	0.00	0.00	0.00	0.00	0.00	18,083.74	166.26
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.00%	0.00%	0.00%	9.00%	91.00%
Transfers to ICOE	7222	30,817.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,773.57	0.00	0.00	2,773.57	28,043.83
			5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.09%	9.00%	0.00%	0.00%	9.00%	17.81%
External Transfers	7223	84,178.00	4,209.00	4,209.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,654.00	7,654.00	7,576.02	0.00	0.00	69,182.02	14,995.98
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.00%	0.00%	0.00%	9.00%	91.00%
Interfund Costs	7350	(64,110.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,769.90)	0.00	0.00	(5,769.90)	(58,340.10)
			0.95%	0.92%	0.89%	0.00%	11.15%	0.00%	44.10%	10.66%	20.48%	9.00%	0.00%	0.00%	98.15%	1.85%
Debt Service - Interest	7438	4,500.00	42.72	41.41	40.08	0.00	501.85	0.00	1,984.33	479.62	921.76	405.00	0.00	0.00	4,416.77	83.23
			50.69%	8.11%	8.11%	0.00%	3.58%	0.00%	6.00%	4.00%	4.00%	4.00%	4.00%	4.00%	96.49%	3.51%
Debt Service - Principal	7439	49,500.00	25,089.71	4,014.45	4,015.78	0.00	1,771.09	0.00	2,970.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	47,761.03	1,738.97
			0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.00%	0.00%	0.00%	109.00%	-9.00%
Interfund Transfers Out	7619	110,000.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	9,900.00	0.00	0.00	119,900.00	(9,900.00)
TOTAL DISBURSEMENTS		**14,469,256.54**	**481,380.61**	**1,013,646.94**	**1,236,818.41**	**1,208,107.20**	**1,117,616.09**	**1,034,361.77**	**1,112,596.57**	**1,096,576.40**	**1,288,930.70**	**1,298,115.59**	**1,176,277.91**	**1,174,628.63**	**13,239,056.81**	**1,230,199.73**
NET INCOME		**75,848.46**	**(34,445.01)**	**(525,124.34)**	**(1,806.73)**	**(265,716.05)**	**(55,802.92)**	**1,089,506.68**	**(147,205.39)**	**(137,105.20)**	**301,389.33**	**190,875.72**	**(153,757.13)**	**316,445.25**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	1,758,772.04	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			75.00%	20.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Receiveable	9200	2,398,622.88	1,798,967.16	479,724.58	119,931.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,398,622.88	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			95.00%	3.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(1,540,890.31)	(1,463,845.79)	(46,226.71)	(30,817.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,540,890.31)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Health/Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deferred Revenue	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**2,619,004.61**	**335,121.37**	**433,497.87**	**89,113.34**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
ENDING CASH			**2,059,448.40**	**1,967,821.93**	**2,055,128.53**	**1,789,412.49**	**1,733,609.57**	**2,823,116.24**	**2,675,910.85**	**2,538,805.65**	**2,840,194.98**	**3,031,070.71**	**2,877,313.57**	**3,193,758.82**		

Beginning Fund Balance July 1st	2,619,004.61
Change in Fund Balance	75,848.46
Estimated Fund Balance June 30th	2,694,853.07

Estimated Cash @ 6/30/2015	3,193,758.82
Estimated Accounts Receivable @ 6/30/2015	728,793.97
Estimated Accounts Payable @ 6/30/2015	(1,230,199.73)
Estimated Other Assets/Stores @ 6/30/2015	0.00
Revolving Cash @ 6/30/2015	2,500.00
Estimated Ending Fund Balance @ 6/30/2015	2,694,853.07

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	83,174.00	83,174.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			93,374.00	93,374.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	39,500.00	39,402.00	-0.2%
2) Classified Salaries		2000-2999	20,163.00	19,388.00	-3.8%
3) Employee Benefits		3000-3999	11,865.00	12,982.00	9.4%
4) Books and Supplies		4000-4999	5,300.00	5,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,500.00	8,500.00	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	8,046.00	8,046.00	0.0%
9) TOTAL, EXPENDITURES			93,374.00	93,618.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(244.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(244.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,815.04	2,815.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,815.04	2,815.04	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815.04	2,815.04	0.0%
2) Ending Balance, June 30 (E + F1e)			2,815.04	2,571.04	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,815.04	2,571.04	-8.7%
Adult Ed Programs	0000	9780		*2,571.04*	
Adult Ed Programs	0000	9780	*2,815.04*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	83,174.00	83,174.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,174.00	83,174.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,000.00	10,000.00	0.0%
TOTAL, FEDERAL REVENUE			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.0%
TOTAL, REVENUES			93,374.00	93,374.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,500.00	39,402.00	-0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			39,500.00	39,402.00	-0.2%
CLASSIFIED SALARIES					
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	20,163.00	19,388.00	-3.8%
TOTAL, CLASSIFIED SALARIES			20,163.00	19,388.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,260.00	3,508.00	7.6%
PERS		3201-3202	2,307.00	2,282.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	2,114.00	2,055.00	-2.8%
Health and Welfare Benefits		3401-3402	3,349.00	4,030.00	20.3%
Unemployment Insurance		3501-3502	29.00	29.00	0.0%
Workers' Compensation		3601-3602	806.00	1,078.00	33.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,865.00	12,982.00	9.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,550.00	4,550.00	0.0%
Materials and Supplies		4300	750.00	750.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,300.00	5,300.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	500.00	500.00	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	7,500.00	7,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,500.00	8,500.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,046.00	8,046.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,046.00	8,046.00	0.0%
TOTAL, EXPENDITURES			93,374.00	93,618.00	0.3%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	83,174.00	83,174.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	10,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			93,374.00	93,374.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		56,685.00	57,024.00	0.6%
2) Instruction - Related Services	2000-2999		28,643.00	28,548.00	-0.3%
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		8,046.00	8,046.00	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			93,374.00	93,618.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(244.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(244.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,815.04	2,815.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,815.04	2,815.04	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,815.04	2,815.04	0.0%
2) Ending Balance, June 30 (E + F1e)			2,815.04	2,571.04	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,815.04	2,571.04	-8.7%
Adult Ed Programs	0000	9780		*2,571.04*	
Adult Ed Programs	0000	9780	*2,815.04*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,000.00	900,000.00	0.0%
3) Other State Revenue		8300-8599	78,000.00	78,000.00	0.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			1,000,500.00	1,000,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,972.00	311,354.00	12.8%
3) Employee Benefits		3000-3999	104,766.00	119,749.00	14.3%
4) Books and Supplies		4000-4999	605,000.00	605,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,500.00	38,500.00	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	56,064.00	56,064.00	0.0%
9) TOTAL, EXPENDITURES			1,080,302.00	1,130,667.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,802.00)	(130,167.00)	63.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,802.00)	(130,167.00)	63.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	508,963.03	429,161.03	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,963.03	429,161.03	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,963.03	429,161.03	-15.7%
2) Ending Balance, June 30 (E + F1e)			429,161.03	298,994.03	-30.3%
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	429,161.03	298,994.03	-30.3%
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	900,000.00	900,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			900,000.00	900,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	78,000.00	78,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,000.00	78,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	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	20,000.00	20,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,500.00	22,500.00	0.0%
TOTAL, REVENUES			1,000,500.00	1,000,500.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	212,377.00	212,588.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	63,595.00	98,766.00	55.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			275,972.00	311,354.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,621.00	35,472.00	15.8%
OASDI/Medicare/Alternative		3301-3302	21,113.00	23,818.00	12.8%
Health and Welfare Benefits		3401-3402	49,168.00	54,600.00	11.0%
Unemployment Insurance		3501-3502	138.00	155.00	12.3%
Workers' Compensation		3601-3602	3,726.00	5,704.00	53.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,766.00	119,749.00	14.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	0.0%
Noncapitalized Equipment		4400	60,000.00	60,000.00	0.0%
Food		4700	515,000.00	515,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,000.00	605,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	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	20,000.00	20,000.00	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	12,500.00	12,500.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,500.00	38,500.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,064.00	56,064.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,064.00	56,064.00	0.0%
TOTAL, EXPENDITURES			1,080,302.00	1,130,667.00	4.7%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	900,000.00	900,000.00	0.0%
3) Other State Revenue		8300-8599	78,000.00	78,000.00	0.0%
4) Other Local Revenue		8600-8799	22,500.00	22,500.00	0.0%
5) TOTAL, REVENUES			1,000,500.00	1,000,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,024,238.00	1,074,603.00	4.9%
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		56,064.00	56,064.00	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			1,080,302.00	1,130,667.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(79,802.00)	(130,167.00)	63.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,802.00)	(130,167.00)	63.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	508,963.03	429,161.03	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,963.03	429,161.03	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,963.03	429,161.03	-15.7%
2) Ending Balance, June 30 (E + F1e)			429,161.03	298,994.03	-30.3%
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	429,161.03	298,994.03	-30.3%
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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	429,161.03	298,994.03
Total, Restricted Balance		429,161.03	298,994.03

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130.00	0.00	-100.0%
5) TOTAL, REVENUES			130.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,069.00	0.00	-100.0%
6) Capital Outlay		6000-6999	123,969.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,038.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,908.74)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,908.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,908.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,908.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,908.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	130.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130.00	0.00	-100.0%
TOTAL, REVENUES			130.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	12,069.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,069.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	123,969.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			123,969.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,038.74	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130.00	0.00	-100.0%
5) TOTAL, REVENUES			130.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		136,038.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			136,038.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(135,908.74)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,908.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,908.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,908.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,908.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,230.00	0.00	-100.0%
5) TOTAL, REVENUES			8,230.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,770.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,770.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,941.94	1,171.94	-94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,941.94	1,171.94	-94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941.94	1,171.94	-94.9%
2) Ending Balance, June 30 (E + F1e)			1,171.94	1,171.94	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	1,171.94	1,171.94	0.0%
Capital Projects	0000	9780		*1,171.94*	
Capital Projects	0000	9780	*1,171.94*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,730.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,230.00	0.00	-100.0%
TOTAL, REVENUES			8,230.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	30,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,230.00	0.00	-100.0%
5) TOTAL, REVENUES			8,230.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,770.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,770.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,941.94	1,171.94	-94.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,941.94	1,171.94	-94.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941.94	1,171.94	-94.9%
2) Ending Balance, June 30 (E + F1e)			1,171.94	1,171.94	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,171.94	1,171.94	0.0%
Capital Projects	0000	9780		*1,171.94*	
Capital Projects	0000	9780	*1,171.94*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.47	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.47	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.47	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.47	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(0.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.47	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.47	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,030.00	0.00	-100.0%
5) TOTAL, REVENUES			1,030.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	355.75	0.00	-100.0%
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			355.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			674.25	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,030.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,030.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355.75)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355.75	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355.75	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355.75	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,030.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,030.00	0.00	-100.0%
TOTAL, REVENUES			1,030.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	355.75	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			355.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			355.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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	1,030.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,030.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,030.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,030.00	0.00	-100.0%
5) TOTAL, REVENUES			1,030.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		355.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			355.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			674.25	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,030.00	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			(1,030.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(355.75)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	355.75	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			355.75	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355.75	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260.00	50.00	-80.8%
5) TOTAL, REVENUES			260.00	50.00	-80.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	784,166.00	110,000.00	-86.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			784,166.00	110,000.00	-86.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(783,906.00)	(109,950.00)	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	110,000.00	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			110,000.00	110,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(673,906.00)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,938.66	48,032.66	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,938.66	48,032.66	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,938.66	48,032.66	-93.3%
2) Ending Balance, June 30 (E + F1e)			48,032.66	48,082.66	0.1%
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	48,032.66	48,082.66	0.1%
Debt Service	0000	9780		*48,082.66*	
Debt Service	0000	9780	*48,032.66*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	260.00	50.00	-80.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260.00	50.00	-80.8%
TOTAL, REVENUES			260.00	50.00	-80.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	26,719.00	20,000.00	-25.1%
Other Debt Service - Principal		7439	757,447.00	90,000.00	-88.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			784,166.00	110,000.00	-86.0%
TOTAL, EXPENDITURES			784,166.00	110,000.00	-86.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	110,000.00	110,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			110,000.00	110,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			110,000.00	110,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260.00	50.00	-80.8%
5) TOTAL, REVENUES			260.00	50.00	-80.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	784,166.00	110,000.00	-86.0%
10) TOTAL, EXPENDITURES			784,166.00	110,000.00	-86.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(783,906.00)	(109,950.00)	-86.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,000.00	110,000.00	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			110,000.00	110,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(673,906.00)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,938.66	48,032.66	-93.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,938.66	48,032.66	-93.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,938.66	48,032.66	-93.3%
2) Ending Balance, June 30 (E + F1e)			48,032.66	48,082.66	0.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	48,032.66	48,082.66	0.1%
Debt Service	0000	9780		*48,082.66*	
Debt Service	0000	9780	*48,032.66*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SACS2014 Financial Reporting Software - 2014.1.0
8/6/2014 1:33:38 PM **13-63149-0000000**

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0
8/6/2014 1:32:26 PM **13-63149-0000000**

July 1 Budget (Single Adoption)
2014-15 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.