

**SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA**

TO: Governing Board

BOARD MEETING DATE: June 2, 2015

FROM: Edward Velasquez
Interim Superintendent

SCHOOL/DEPARTMENT: Administration 

AGENDA ITEM: PUBLIC HEARING FOR LOCAL CONTROL ACCOUNTABILITY PLAN

BACKGROUND INFORMATION:

In June 2013, the Legislature adopted a new funding system for schools in California known as the Local Control Funding Formula (LCFF). The purpose of the new funding formula was to give districts more local control over how funds are spent. As part of LCFF, the Legislature included an accountability component known as the Local Control and Accountability Plan (LCAP).

In developing the LCAP, districts must solicit public input and consult with stakeholders. As part of the process, each district is required to hold one public hearing to solicit the recommendations and comments of the members of the public regarding the specific actions and expenditures proposed.

RECOMMENDATION:

Open/Close Public Hearing for the Local Control Accountability Plan.

Renewal Contract/Item

New Contract/Item

Financial Implications?

Are funds for this item included in the 2014-2015 Budget?

Requisition #

Yes No

Yes No

N/A

No cost

(Amount)

Local Control Funding Formula

(Name of funding source and/or location)

(Funding account number)

Recommended for: Approval Denial

Certification Requested Yes No

Superintendent's Office Certification:


Edward Velasquez, Interim Superintendent
Secretary to Board

**SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA**

TO: Governing Board

BOARD MEETING DATE: June 2, 2015

FROM: Edward Velasquez
Interim Superintendent

SCHOOL/DEPARTMENT:
Dena Whittington, Asst. Supt. Business Services



AGENDA ITEM: EDUCATION PROTECTION ACCOUNT (EPA) SPENDING PLAN FOR THE 2015-2016 SCHOOL YEAR - **PUBLIC HEARING**

BACKGROUND INFORMATION:

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). Before the EPA can be adopted, a public hearing is required.

The district is requesting that a public hearing be conducted for any interested parties to comment on the proposed Education Protection Account Spending Plan for the 2015-16 school year. The district plans to submit the EPA for adoption at its next board meeting.

RECOMMENDATION:

Open/Close the Public Hearing for the proposed Education Protection Account (EPA) spending plan for the 2015-2016 school year.

Renewal New Amendment Ratify Other

Business Services Reviewed: 

Financial Implications?

Are funds for this item included in the 2015-16 Budget?

Requisition #

Yes No

Yes No

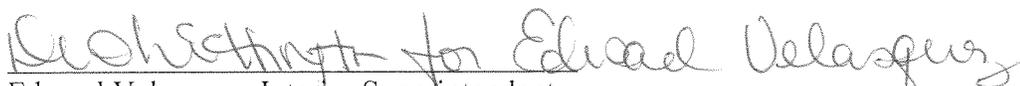
\$5,377,347.00
(Amount)

General Fund –
Unrestricted revenue and expenditures
(Name of funding source and/or location)

(Funding account number)

Recommended for: Approval Denial Certification Requested Yes No

Superintendent's Office Certification:


Edward Velasquez, Interim Superintendent
Secretary to the Board

**San Ysidro School District
2015-2016 Education Protection Account (EPA) Spending Plan**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

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

San Ysidro School District estimated 2015-2016 EPA Entitlement \$ 5,377,347.00

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of costs to the general fund. Salaries below are calculated assuming no furlough days and/or salary rollbacks. Any difference in revenue and/or expenditures will be adjusted in teacher salaries.

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount
Certificated	66%	74%	\$ 3,987,696
Classified	23%	26%	\$ 1,389,651
Management	11%	Not eligible	Not eligible
Total	100%	100.00%	\$ 5,377,347

Certificated Positions			
Position	Number of Employees	SACS Function	Approximate Cost
Classroom Teachers	approx. 42	1000	\$ 3,987,696
Total	approx. 42		\$ 3,987,696

Classified Positions			
Position	Number of Employees	SACS Function	Approximate Cost
Health Clerks & Licensed Vocational Nurse	approx. 7	3140	\$ 246,049
Custodians	approx. 30	8200	\$ 1,143,602
Total	approx. 37		\$ 1,389,651.3

2015-16 Education Protection Account
 Program by Resource Report
 Expenditures by Function - Detail

Expenditures through: June 30, 2016
 For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	5,377,347.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		5,377,347.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	3,987,696.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	246,049.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	1,143,602.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		5,377,347.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
2) Federal Revenue		8100-8299	22,588.00	3,755,160.00	3,777,748.00	22,588.00	3,010,864.00	3,033,452.00	-19.7%
3) Other State Revenue		8300-8599	963,230.00	446,031.00	1,409,261.00	1,499,696.00	410,843.00	1,910,539.00	35.6%
4) Other Local Revenue		8600-8799	332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
5) TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,392,602.00	4,840,138.00	21,232,740.00	17,372,630.00	3,440,155.00	20,812,785.00	-2.0%
2) Classified Salaries		2000-2999	4,349,271.00	2,352,258.00	6,701,529.00	4,508,125.00	2,437,269.00	6,945,394.00	3.6%
3) Employee Benefits		3000-3999	5,623,313.00	1,717,166.00	7,340,479.00	5,961,532.00	1,784,360.00	7,745,892.00	5.5%
4) Books and Supplies		4000-4999	1,236,856.00	1,299,918.00	2,536,774.00	2,411,840.00	839,945.00	3,251,785.00	28.2%
5) Services and Other Operating Expenditures		5000-5999	4,304,303.00	2,922,302.00	7,226,605.00	3,689,258.00	2,931,433.00	6,620,691.00	-8.4%
6) Capital Outlay		6000-6999	234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,956.00	0.00	477,956.00	245,085.00	0.00	245,085.00	-48.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(544,407.00)	322,274.00	(222,133.00)	(417,829.00)	233,700.00	(184,128.00)	-17.1%
9) TOTAL, EXPENDITURES			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,882.00	45,537,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,955,009.00	(6,020,446.00)	(65,437.00)	8,915,062.00	(5,111,850.00)	3,803,212.00	-59.12.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,563,710.00	(1,629,147.00)	(65,437.00)	3,803,212.00	0.00	3,803,212.00	-5912.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,990,726.37	2,317,872.92	5,308,599.29	4,554,436.37	1,740,765.92	6,295,202.29	18.6%
b) Audit Adjustments		9793	0.00	1,052,040.00	1,052,040.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,554,436.37	1,740,765.92	6,295,202.29	8,357,648.37	1,740,765.92	10,098,414.29	60.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	9,659.00	0.00	9,659.00	0.0%
Stores		9712	100,305.00	0.00	100,305.00	100,305.00	0.00	100,305.00	0.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,740,765.92	1,740,765.92	0.00	1,740,765.92	1,740,765.92	0.0%
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	1,365,847.00	0.00	1,365,847.00	1,366,137.00	0.00	1,366,137.00	0.0%
Unassigned/Unappropriated Amount		9790	3,075,625.37	0.00	3,075,625.37	6,878,547.37	0.00	6,878,547.37	123.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	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	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	17,255,212.00	0.00	17,255,212.00	21,563,215.00	0.00	21,563,215.00	25.0%
Education Protection Account State Aid - Current Year		8012	5,496,463.00	0.00	5,496,463.00	5,377,347.00	0.00	5,377,347.00	-2.2%
State Aid - Prior Years		8019	(206,709.00)	0.00	(206,709.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	119,655.00	0.00	119,655.00	119,655.00	0.00	119,655.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,793,280.00	0.00	13,793,280.00	13,793,280.00	0.00	13,793,280.00	0.0%
Unsecured Roll Taxes		8042	496,860.00	0.00	496,860.00	496,860.00	0.00	496,860.00	0.0%
Prior Years' Taxes		8043	(14,412.00)	0.00	(14,412.00)	(14,412.00)	0.00	(14,412.00)	0.0%
Supplemental Taxes		8044	387,877.00	0.00	387,877.00	387,877.00	0.00	387,877.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,472,467.00)	0.00	(1,472,467.00)	(1,472,467.00)	0.00	(1,472,467.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	855,476.00	0.00	855,476.00	855,476.00	0.00	855,476.00	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			36,711,235.00	0.00	36,711,235.00	41,106,831.00	0.00	41,106,831.00	12.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	173,427.00	173,427.00	0.00	173,427.00	173,427.00	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			36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
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	781,849.00	781,849.00	0.00	742,825.00	742,825.00	-5.0%
Special Education Discretionary Grants		8182	0.00	186,646.00	186,646.00	0.00	154,935.00	154,935.00	-17.0%
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		1,878,000.00	1,878,000.00		1,329,949.00	1,329,949.00	-29.2%
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		334,589.00	334,589.00		299,376.00	299,376.00	-10.5%
NCLB: Title III, Immigrant Education Program	4201	8290		22,719.00	22,719.00		21,583.00	21,583.00	-5.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		397,349.00	397,349.00		297,925.00	297,925.00	-25.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4128, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,588.00	154,008.00	176,596.00	22,588.00	164,271.00	186,859.00	5.8%
TOTAL, FEDERAL REVENUE			22,588.00	3,755,160.00	3,777,748.00	22,588.00	3,010,864.00	3,033,452.00	-19.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	325,561.00	0.00	325,561.00	900,000.00	0.00	900,000.00	176.4%
Lottery - Unrestricted and Instructional Materials		8560	606,974.00	158,624.00	765,598.00	580,689.00	138,259.00	718,948.00	-6.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		500.00	500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,695.00	286,907.00	317,602.00	19,007.00	272,584.00	291,591.00	-8.2%
TOTAL, OTHER STATE REVENUE			963,230.00	446,031.00	1,409,261.00	1,499,696.00	410,843.00	1,910,539.00	35.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other									
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	130,188.00	130,188.00	0.00	130,188.00	130,188.00	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		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	97,986.00	0.00	97,986.00	97,986.00	0.00	97,986.00	0.0%
Leases and Rentals		8660	20,849.00	0.00	20,849.00	20,000.00	0.00	20,000.00	-4.1%
Interest									
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		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	950,692.00	950,692.00	0.00	950,692.00	950,692.00	0.0%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
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	213,275.00	3,058.00	216,331.00	39,000.00	0.00	39,000.00	-82.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,975,056.00	1,975,056.00		1,878,998.00	1,878,998.00	-4.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,277,062.00	4,513,276.00	18,790,338.00	15,549,085.00	3,185,421.00	18,734,506.00	-0.3%
Certificated Pupil Support Salaries		1200	610,819.00	74,968.00	685,787.00	437,855.00	0.00	437,855.00	-36.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,417,125.00	251,894.00	1,669,019.00	1,385,690.00	254,734.00	1,640,424.00	-1.7%
Other Certificated Salaries		1900	87,596.00	0.00	87,596.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			18,392,602.00	4,840,138.00	21,232,740.00	17,372,630.00	3,440,155.00	20,812,785.00	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	106,854.00	1,768,987.00	1,875,841.00	112,216.00	1,715,494.00	1,827,710.00	-2.6%
Classified Support Salaries		2200	1,845,551.00	448,153.00	2,293,704.00	1,986,490.00	488,911.00	2,475,401.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	480,593.00	45,701.00	526,294.00	465,886.00	122,716.00	588,602.00	11.8%
Clerical, Technical and Office Salaries		2400	1,603,391.00	89,417.00	1,692,808.00	1,644,839.00	110,148.00	1,754,987.00	3.7%
Other Classified Salaries		2900	312,882.00	0.00	312,882.00	298,694.00	0.00	298,694.00	-4.5%
TOTAL, CLASSIFIED SALARIES			4,349,271.00	2,352,258.00	6,701,529.00	4,508,125.00	2,437,269.00	6,945,394.00	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,428,254.00	292,507.00	1,720,761.00	1,705,834.00	321,091.00	2,026,925.00	17.8%
PERS		3201-3202	487,887.00	260,170.00	748,057.00	486,904.00	284,971.00	771,875.00	3.2%
OASDI/Medicare/Alternative		3301-3302	568,890.00	213,951.00	782,841.00	542,945.00	221,832.00	764,777.00	-2.3%
Health and Welfare Benefits		3401-3402	1,985,792.00	743,646.00	2,729,438.00	1,955,291.00	759,399.00	2,714,690.00	-0.5%
Unemployment Insurance		3501-3502	10,392.00	2,787.00	13,179.00	10,191.00	2,649.00	12,840.00	-2.6%
Workers' Compensation		3601-3602	759,828.00	204,105.00	963,933.00	747,674.00	194,418.00	942,092.00	-2.3%
OPEB, Allocated		3701-3702	352,591.00	0.00	352,591.00	500,000.00	0.00	500,000.00	41.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,679.00	0.00	29,679.00	12,693.00	0.00	12,693.00	-57.2%
TOTAL, EMPLOYEE BENEFITS			5,623,313.00	1,717,166.00	7,340,479.00	5,961,532.00	1,784,360.00	7,745,892.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	238,048.00	238,048.00	0.00	169,020.00	169,020.00	-29.0%
Books and Other Reference Materials		4200	2,511.00	61,174.00	63,685.00	0.00	21,184.00	21,184.00	-66.7%
Materials and Supplies		4300	879,429.00	784,230.00	1,663,659.00	2,316,637.00	459,275.00	2,775,912.00	66.9%
Noncapitalized Equipment		4400	354,916.00	216,466.00	571,382.00	95,203.00	190,466.00	285,669.00	-50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,236,856.00	1,299,918.00	2,536,774.00	2,411,840.00	839,945.00	3,251,785.00	28.2%
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	42,018.00	128,233.00	170,251.00	32,990.00	100,433.00	133,423.00	-21.6%
Dues and Memberships		5300	24,471.00	8,000.00	32,471.00	14,471.00	8,000.00	22,471.00	-30.8%
Insurance		5400 - 5450	370,543.00	0.00	370,543.00	217,153.00	0.00	217,153.00	-41.4%
Operations and Housekeeping Services		5500	1,705,293.00	0.00	1,705,293.00	1,805,293.00	0.00	1,805,293.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,143,549.00	860,940.00	2,004,489.00	670,173.00	1,175,737.00	1,845,910.00	-7.9%
Transfers of Direct Costs		5710	(11,571.00)	11,571.00	0.00	(11,428.00)	11,428.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,476.00	4,037.00	10,513.00	6,246.00	4,037.00	10,283.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	978,631.00	1,908,967.00	2,887,598.00	911,923.00	1,631,198.00	2,543,121.00	-11.9%
Communications		5900	44,893.00	554.00	45,447.00	42,437.00	600.00	43,037.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,304,303.00	2,922,302.00	7,226,605.00	3,689,258.00	2,931,433.00	6,620,691.00	-8.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	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	234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
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	10,057.00	0.00	10,057.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	467,899.00	0.00	467,899.00	245,085.00	0.00	245,085.00	-47.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,956.00	0.00	477,956.00	245,085.00	0.00	245,085.00	-48.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(322,274.00)	322,274.00	0.00	(233,700.00)	233,700.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(222,133.00)	0.00	(222,133.00)	(184,128.00)	0.00	(184,128.00)	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(544,407.00)	322,274.00	(222,133.00)	(417,828.00)	233,700.00	(184,128.00)	-17.1%
TOTAL, EXPENDITURES			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,862.00	45,537,901.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	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			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
2) Federal Revenue		8100-8299	22,588.00	3,755,180.00	3,777,748.00	22,588.00	3,010,864.00	3,033,452.00	-19.7%
3) Other State Revenue		8300-8599	963,230.00	446,031.00	1,409,261.00	1,499,696.00	410,843.00	1,910,539.00	35.6%
4) Other Local Revenue		8600-8799	332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
5) TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		19,485,707.00	11,203,767.00	30,689,474.00	21,905,673.00	9,016,023.00	30,921,696.00	0.8%
2) Instruction - Related Services	2000-2999		2,891,208.00	484,386.00	3,375,594.00	2,802,599.00	536,926.00	3,339,525.00	-1.1%
3) Pupil Services	3000-3999		2,348,337.00	446,656.00	2,794,993.00	2,124,892.00	384,466.00	2,509,360.00	-10.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,117,300.00	350,185.00	3,467,485.00	2,921,488.00	233,700.00	3,155,188.00	-9.0%
8) Plant Services	8000-8999		3,752,839.00	969,062.00	4,721,901.00	3,866,302.00	1,495,745.00	5,362,047.00	13.6%
9) Other Outgo	9000-9999	Except 7600-7699	478,763.00	0.00	478,763.00	250,085.00	0.00	250,085.00	-47.8%
10) TOTAL, EXPENDITURES			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,862.00	45,537,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,955,009.00	(6,020,446.00)	(65,437.00)	8,915,062.00	(5,111,850.00)	3,803,212.00	-5912.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,563,710.00	(1,629,147.00)	(65,437.00)	3,803,212.00	0.00	3,803,212.00	-5912.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,990,726.37	2,317,872.92	5,308,599.29	4,554,436.37	1,740,765.92	6,295,202.29	18.6%
b) Audit Adjustments		9793	0.00	1,052,040.00	1,052,040.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,554,436.37	1,740,765.92	6,295,202.29	8,357,648.37	1,740,765.92	10,098,414.29	60.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	9,659.00	0.00	9,659.00	0.0%
Stores		9712	100,305.00	0.00	100,305.00	100,305.00	0.00	100,305.00	0.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,740,765.92	1,740,765.92	0.00	1,740,765.92	1,740,765.92	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,365,847.00	0.00	1,365,847.00	1,366,137.00	0.00	1,366,137.00	0.0%
Unassigned/Unappropriated Amount		9790	3,075,625.37	0.00	3,075,625.37	6,878,547.37	0.00	6,878,547.37	123.6%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
6512	Special Ed: Mental Health Services	0.97	0.97
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.82	0.82
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.55	0.55
9010	Other Restricted Local	1,740,763.58	1,740,763.58
Total, Restricted Balance		<u>1,740,765.92</u>	<u>1,740,765.92</u>

Multi-Year Projections Summary Report
San Ysidro Elementary Adopted Budget 2015-2016

DESCRIPTION	OBJECT CODE	FY 2015-16			FY 2016-17			FY 2017-18		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1	\$4,554,436	\$1,740,766	\$6,295,202	\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964
B	Revenues									
1	Revenue Limit Sources 8010-8099	41,106,831	173,427	41,280,258	42,171,170	173,427	42,344,597	42,663,465	173,427	42,836,892
2	Federal Revenues 8100-8299	22,588	3,010,864	3,033,452	22,588	2,860,321	2,882,909	22,588	2,717,305	2,739,893
3	Other State Revenues 8300-8599	1,499,696	410,843	1,910,539	582,984	406,864	989,849	566,273	402,885	969,158
4	Other Local Revenues 8600-8799	156,986	2,959,878	3,116,864	156,986	2,959,878	3,116,864	156,986	2,959,878	3,116,864
5	Total Revenues	42,786,101	6,555,012	49,341,113	42,933,728	6,400,490	49,334,219	43,409,312	6,253,495	49,662,807
	Beginning Balance & Revenue (A+B5)	\$47,340,537	\$8,295,778	\$55,636,315	\$51,291,376	\$8,141,256	\$59,432,632	\$52,205,510	\$7,994,261	\$60,199,771
C	Expenditures									
1	Certificated Salaries 1000-1999	17,372,630	3,440,155	20,812,785	17,815,062	3,440,155	21,255,217	18,062,468	3,440,155	21,502,623
2	Classified Salaries 2000-2999	4,508,125	2,437,269	6,945,394	4,835,060	2,437,269	7,272,329	4,870,637	2,437,269	7,307,906
3	Employee Benefits 3000-3999	5,961,532	1,784,360	7,745,892	6,773,764	1,784,360	8,558,124	7,178,656	1,784,360	8,963,016
4	Books & Supplies 4000-4999	2,411,840	839,945	3,251,785	2,774,199	755,104	3,529,303	3,418,009	721,837	4,139,846
5	Services, Other Operating Exp 5000-5999	3,689,258	2,931,433	6,620,691	5,244,258	2,975,480	8,219,738	5,344,258	3,001,716	8,345,974
6	Capital Outlay 6000-6999	100,397	0	100,397	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup. 7100-7299	0	0	0	0	0	0	0	0	0
8	Debt Service 7400-7499	245,085	0	245,085	245,085	0	245,085	245,085	0	245,085
9	Direct Support/Indirect Costs 7300-7399	(417,828)	233,700	(184,128)	(417,828)	233,700	(184,128)	(417,828)	233,700	(184,128)
10	CSR Reduction (for info only) 1000-7999	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	0	0	0
12	Total Expenditures:	\$33,871,039	\$11,666,862	\$45,537,901	\$37,269,600	\$11,626,068	\$48,895,668	\$38,701,284	\$11,619,037	\$50,320,321
D	Interfund Xfers/Other Sources									
1	Transfers In 8910-8929	0	0	0	0	0	0	0	0	0
2	Transfers Out 7610-7629	0	0	0	0	0	0	0	0	0
3	Sources 8930-8979	0	0	0	0	0	0	0	0	0
4	Uses 7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions 8980-8999	(5,111,850)	5,111,850	0	(5,225,578)	5,225,578	0	(5,365,542)	5,365,542	0
E	Net Increase (Decrease) In Fund Balance	\$3,803,212	\$0	\$3,803,212	\$438,550	\$0	\$438,550	(\$657,514)	\$0	(\$657,514)
F	Ending Balance	\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964	\$8,138,684	\$1,740,766	\$9,879,450
1	Revolving Cash 9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2	Other Reserves 97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3	Restricted 9740	0	1,740,766	1,740,766	0	1,740,766	1,740,766	0	1,740,766	1,740,766
4	Stabilization Arrangements 9750	0	0	0	0	0	0	0	0	0
5	Other Commitments 9760	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments 9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties 9789	1,366,137	0	1,366,137	1,466,870	0	1,466,870	1,509,610	0	1,509,610
8	Unassigned/unappropriated Amount 9790	6,878,547	0	6,878,547	7,216,364	0	7,216,364	6,516,110	0	6,516,110
G	Components of Ending Fund Balance Total	\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964	\$8,138,684	\$1,740,766	\$9,879,450
3% Calculated Reserve, or \$50,000 (greater of the two)										
	Reserve Percentage Level for this district:	3.00%			Total Reserves	3% Calculated	Difference*			
	FY 2015-16 ADA Input Sheet (District):	4,476.01			FY 2015-16 Bud	\$1,366,137	\$1,366,137	\$0		
					FY 2016-17 Proj	\$1,466,870	\$1,466,870	\$0		
					FY 2017-18 Proj	\$1,509,610	\$1,509,610	\$0		
	FY 2016-17 Unappropriated Amount is:	Positive								
	FY 2017-18 Unappropriated Amount is:	Positive								
	*NOTE: Negative number means reserve % not met compares amount in 9770 only.									
	*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive									

Multi-Year Projections Summary Report

2015-2016

LCFF Calculator - 14-15 P2 ADA loss of 259
Federal revenue assumes reduction of 5%
One-time mandate block grant revenue
Federal, State and Local revenue assume no carryover
Projected salary expense for 15-16 including step & column increase and 1% off schedule for all groups as calculated by BPS
Increased costs for STRS \$300,000 and PERS \$35,000
MITI implementation cost of \$100,397 (final payment)
Additional \$100,000 for utilities cost increase
RRM back to 3% contribution
General fund budget for legal fees is \$500,000
Increased services for supplemental and concentration students per May Revise calculator
Eliminated the following positions: 1 counselor, 3 psychologists, 5 classroom teachers and 3 Educational Services administrative staff.
PARS (Retirement incentive) payment 1 of 5 \$245,085

2016-2017

LCFF Calculator - Assuming ADA reduction of 133 in 15-16
Federal revenue assumes reduction of 5%
Federal, State and Local revenue assume no carryover
Step & Column increase: \$275,046 Certificated, \$37,554 Classified, \$19,336 Management/Confidential
Increased costs for STRS \$300,000 and PERS \$62,000
Additional \$100,000 for utilities cost increase
Stopped 1% off-schedule increase (Certificated \$194,105, Classified \$62,878, Management \$27,465)
General fund budget for legal fees is \$500,000
Increased services for supplemental and concentration students per May Revise calculator
PARS (Retirement incentive) payment 2 of 5 \$245,085

2017-2018

LCFF Calculator - Assuming ADA reduction of 133 in 16-17
Federal revenue assumes reduction of 5%
Federal, State and Local revenue assume no carryover
Step & Column increase: \$275,046 Certificated, \$37,554 Classified, \$19,336 Management/Confidential
Increased costs for STRS \$300,000 and PERS \$100,000
Additional \$100,000 for utilities cost increase
General fund budget for legal fees is \$500,000
Increased services for supplemental and concentration students per May Revise calculator
PARS (Retirement incentive) payment 3 of 5 \$245,085

LCFF Calculator Universal Assumptions
San Ysidro Elementary (68379)

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 48,435,250	\$ 48,575,880	\$ 46,337,844	\$ 45,691,105	\$ 45,406,727
Floor	29,984,107	31,928,820	35,189,052	40,068,206	41,070,240
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	16,236,693	11,657,936	5,231,013	3,519,935	2,743,262
Current Year Gap Funding	2,214,450	4,989,124	5,917,779	2,102,964	1,593,225
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$ 32,198,557	\$ 36,917,944	\$ 41,106,831	\$ 42,171,170	\$ 42,663,465

Components of LCFF By Object Code						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 5,512,897	\$ 11,860,789	\$ 17,255,212	\$ 21,563,215	\$ 23,009,376	\$ 23,870,036
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	5,016,885	5,273,811	5,496,463	5,377,347	4,995,525	4,627,160
8012 - EPA	5,466,151	5,273,811	5,496,463	5,377,347	4,995,525	4,627,160
Local Revenue Sources:						
8021 to 8048 - Property Taxes	-	15,063,957	14,166,269	14,166,269	14,166,269	14,166,269
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-
Property Taxes net of in-lieu	14,425,414	15,063,957	14,166,269	14,166,269	14,166,269	14,166,269
TOTAL FUNDING	\$ 30,421,347	\$ 32,198,557	\$ 36,917,944	\$ 41,106,831	\$ 42,171,170	\$ 42,663,465
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	4,413.00	4,235.00	4,086.00	3,959.00	3,832.00
COE Unduplicated Pupil Count	-	1.00	-	-	-
Total Unduplicated pupil Count	4,413.00	4,236.00	4,086.00	3,959.00	3,832.00
Rolling %, Supplemental Grant	86.4800%	87.3800%	87.2600%	87.1300%	87.0000%
Rolling %, Concentration Grant	86.4800%	87.3800%	87.2600%	87.1300%	87.0000%
FUNDED ADA					
Adjusted Base Grant ADA	<i>Prior Year</i>				
Grades TK-3	2,124.57	2,165.44	1,993.83	1,936.39	1,878.96
Grades 4-6	1,562.03	1,593.56	1,589.58	1,543.93	1,498.27
Grades 7-8	1,022.35	1,113.72	1,025.23	995.69	966.15
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	4,708.95	4,872.72	4,608.64	4,476.01	4,343.38
Necessary Small School ADA	<i>Current year</i>				
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	4708.95	4872.72	4608.64	4476.01	4343.38
ACTUAL ADA (Current Year Only)					
Grades TK-3	2,166.46	1,993.83	1,936.39	1,878.96	1,821.52
Grades 4-6	1,590.08	1,589.58	1,543.93	1,498.27	1,452.62
Grades 7-8	1,113.68	1,025.23	995.69	966.15	936.61
Grades 9-12	-	-	-	-	-
Total Actual ADA	4,870.22	4,608.64	4,476.01	4,343.38	4,210.75
Funded Difference (Funded ADA less Actual ADA)	-	264.08	132.63	132.63	132.63

Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ -	\$ 4,938,538	\$ 8,486,332	\$ 9,589,714	\$ 10,233,524
Current year Minimum Proportionality Percentage (MPP)	-	15.49%	26.10%	29.53%	31.66%

San Ysidro Elementary (68379)

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

		2013-14	2014-15	2015-16	2016-17**	2017-18**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		12,207,837	11,622,400	11,436,550	11,342,055
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,827,573	4,938,538	8,486,332	9,589,714
	Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	1,827,573 TRUE				
3.	Difference [1] less [2]		10,380,264	6,683,862	2,950,218	1,752,341
4.	Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		3,110,965	3,547,794	1,103,382	643,810
	GAP funding rate		29.97%	53.08%	37.40%	36.74%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		4,938,538	8,486,332	9,589,714	10,233,524
6.	Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement & Transportation</i>		31,872,982	32,514,075	32,475,032	32,323,517
	LCFF Phase-In Entitlement		36,917,944	41,106,831	42,171,170	42,663,465
7/8.	Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		15.49%	26.10%	29.53%	31.66%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,938,538	\$ 8,486,332	\$ 9,589,714	\$ 10,233,524
Current year Minimum Proportionality Percentage (MPP)	15.49%	26.10%	29.53%	31.66%

**Adopted Budget
 2015-16 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		2015-16 Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	\$8,244,684.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$8,244,684.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,366,137.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$6,878,547.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$6,878,547.00	Offset deficit spending in future years.
17	Special Reserve Fund for Other Than Capital Outlay Projects	N/A	
Insert Lines above as needed			
Total of Substantiated Needs		\$6,878,547.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

**SAN YSIDRO SCHOOL DISTRICT
GOVERNING BOARD AGENDA**

TO: Governing Board

BOARD MEETING DATE: June 02, 2015

FROM: Edward Velasquez
Interim Superintendent

SCHOOL/DEPARTMENT:
Dena Whittington, Asst. Supt. Business Services

AGENDA ITEM: AGREEMENTS WITH ASSOCIATED VALUATION SERVICES, INC. FOR
FIXED ASSET INVENTORY REPORTING AND WEB-INTERFACE
TRACKING SYSTEMS (WITS)

BACKGROUND INFORMATION:

Associated Valuation Services, Inc. (AVS) will conduct a comprehensive physical inventory audit of capital outlay items with a unit original cost greater than \$500.00 and tablets computers in all locations and existing facilities currently operated and maintained by the San Ysidro School District.

Associated Valuation Services, Inc. will provide WITS an internet interface to input change requests and will track depreciation schedules of capital improvements (\$5,000+) as required for GASB reporting.

A proposal was requested for AVS to conduct annual physical inventory updates thereafter and it has been determined it is cost prohibitive. Therefore, only the one-time physical inventory and the 5-year web interface services are being requested.

COST IMPLICATIONS:

\$23,085 One Time Physical Inventory
\$6,733 x 5 yrs = \$33,665.00 Web-Interface Tracking System for 5-year agreement

RECOMMENDATION:

Approve the Agreements with Associated Valuation Services, Inc. for Fixed Asset Inventory Reporting and Web-Interface Tracking Systems (WITS) for an estimated total of \$56,750.

Renewal New Amendment Ratify Other

Business Services Reviewed: De J

Financial Implications?

Are funds for this item included in the 2014-15 Budget?

Requisition #

Yes No

Yes No

\$56,750

(Amount)

General Fund

(Name of funding source and/or location)

(Funding account number)

Recommended for: Approval Denial Certification Requested Yes No

Superintendent's Office Certification:

Edward Velasquez
Edward Velasquez, Interim Superintendent

Secretary to the Board

SAN YSIDRO SCHOOL DISTRICT GOVERNING BOARD AGENDA

TO: Governing Board

BOARD MEETING DATE: June 2, 2015

FROM: Edward Velasquez
Interim Superintendent

SCHOOL/DEPARTMENT:
Dena Whittington
Assistant Superintendent, Business Services

AGENDA ITEM: AUTHORIZATION TO JOIN THE COALITION OF SAN DIEGO COUNTY SCHOOL DISTRICTS FOR ELECTRICITY COST REDUCTION

BACKGROUND INFORMATION:

Over the past several months, San Diego County school district Chief Business Officers (County CBOs) have been meeting and conferring to discuss various options for dealing with the approximately 43% rise in electricity costs experienced this year. Although SDG&E communicated that increases would be experienced this year, their estimation of the percentage increase was substantially lower than the actual. Consequently, districts were unprepared to deal with this unexpected rise in operational expenditures.

Over the course of several meetings, the following message points were developed for communicating the problem to the media and to decision-makers who can potentially help to alleviate the burden of this excessive, on-going cost increase for school districts:

1. San Diego County school districts are experiencing, on average, a 43% increase in electricity costs this year with approximately 33% attributable to rate increases
2. The estimated annual increase for all San Diego County districts is \$30 million
3. School districts have few options for increasing revenue in response to increased operational costs
4. Consequently, this electricity cost increase is taking approximately 18% of the 2014-15 increase to the LCFF Base Grant
5. This trend is unsustainable and will impede the ability of school districts to achieve the main objective of the LCFF and LCAP: to increase or improve services for all students

After much deliberation, research, and investigation, the County CBOs have determined to pursue one or more of the following objectives:

- Recoup funds lost to cost increases currently being experienced through reducing future cost increases
- Obtain a permanent protective cap to prevent future rate shock
- Remove school districts from Commercial tariff and attach to new or existing tariff with more favorable rates

Various strategies for legislative, regulatory, and utility company fixes have been explored. Ultimately, the County CBOs believe the most cost effective primary strategy is to form a coalition of school districts to file as formal interveners in the current General Rate Case currently filed with the California Public Utilities Commission (CPUC).

BACKGROUND INFORMATION: (Continued)

Every several years, public utility companies file what is called a General Rate Case (GRC) and filings are divided into two phases. Phase 1 allows the utility company to present their projections of costs for justification. Phase 2 is concerned with determining how these costs and allowed public utility company profit margins are distributed among the various classes of ratepayers. SDG&E already filed its Phase 1 rate case and the amount of cost increases to be recovered has been determined as follows:

- 2016: \$133 million (7.5%) ▪ 2017: \$96 million (5.0%) ▪ 2018: \$96 million (4.8%)

On April 13, 2015, SDG&E filed Phase 2 which contains its proposal for rate structure changes and increases. As a formal intervener, school districts will be able to present their case for the rate shock currently being experienced and to attempt to minimize increases in subsequent years.

To file as formal interveners requires coordination of three primary functions listed below. The research team for the County CBOs investigated several entities to provide expertise in these functional areas and decided upon the following mix:

- **Strategist/Facilitator:** Outside contracted assistance is cost prohibitive. Internal resources will be used for setting and executing strategy and County Lobbyist (Capitol Advisors) will be used for facilitating meetings and important contacts.
- **Legal Representation:** Best, Best & Krieger – This firm has handled the 5 previous case filings for school districts and other public agencies before the Public Utilities Commission (Josh Nelson and Jason Ackerman)
- **Economic/Rate Expert Consultant:** Dr. Lon House. Qualifications are as follows:
 - B.A., two Masters, & Ph.D. in Engineering & Economics from UC Davis
 - Certified Energy Manager & Certified Sustainable Development Professional
 - Founder & Co-Director of Hydropower for UC Davis Energy Institute
 - Worked at the California Energy Commission – 5 years
 - Chief Utility Planner for the California Public Utilities Commission – 5 years

The estimated costs for the entire coalition to intervene in the rate case is \$160,000. County CBOs have agreed to a 4 tier structure to allocate the costs among participating school districts. Of course, costs for each district will escalate as the number of participating districts declines. For this reason, and to send a message of solidarity and strength, County CBOs believe it is imperative for every school district to participate. Therefore, rather than dividing the costs equally among all districts, a 4 tier structure was developed to lower the overall cost for small districts (2,500 ADA or less) and make the distribution fairer given the size and relative potential cost saving benefit each district would experience with a favorable GRC outcome.

The estimated cost per district to join the coalition for various scenarios of County participation (assuming uniform distribution among the 4 tiers) is as follows:

Low ADA	High ADA	100% Participation	75% Participation	50% Participation	25% Participation
0	2,500	\$1,539	\$1,952	\$2,712	\$4,324
2500.01	10,000	\$3,846	\$4,878	\$6,780	\$10,811
10,000.01	40,000	\$4,616	\$5,854	\$8,136	\$12,973
40,000.01	999,999	\$21,539	\$27,317	\$37,966	\$60,541

BACKGROUND INFORMATION: (Continued)

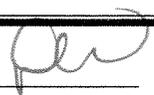
In order to minimize impact to school district budgets, the payment schedule has been established to split payments between budget years as follows:

- 20% to be paid on or about May 31, 2015
- 40% to be paid on or about November 31, 2015
- 40% to be paid on or about May 31, 2016

Given the quick turnaround time needed for forming the coalition, determining participants, and filing as interveners, Administration is seeking Board authorization to join the coalition and execute necessary documents and actions to join the coalition as soon as the methodology is solidified.

RECOMMENDATION:

Approve the San Ysidro School District to join the Coalition of San Diego County School Districts for Electricity Cost Reduction so that we can have a united voice to minimize utility cost increases for school districts. Authorize the Superintendent and the Assistant Superintendent of Business Services to execute necessary documents and actions to join the Coalition.

<input type="checkbox"/> Renewal	<input checked="" type="checkbox"/> New	<input type="checkbox"/> Amendment	<input type="checkbox"/> Ratify	<input type="checkbox"/> Other	Business Services Reviewed: 
Financial Implications?	Are funds for this item included in the 2014-2015 Budget?		Requisition #		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		<input type="text"/>		
<input type="text" value="TBD"/> (Amount)	<input type="text" value="General Fund"/> (Name of funding source and/or location)		<input type="text"/> (Funding account number)		

Recommended for: Approval Denial Certification Requested Yes No

Superintendent's Office Certification:


Edward Velasquez, Interim Superintendent
Secretary to the Board