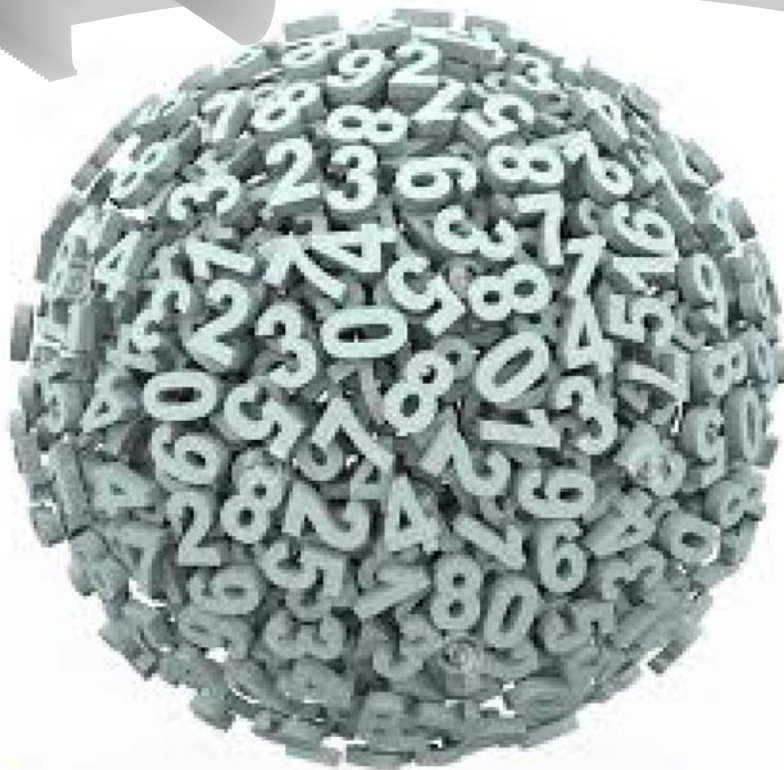




Palm Springs Unified School District



State SACS Report

Adoption Budget 2014/2015



ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

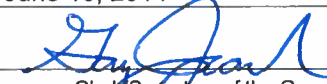
Budget available for inspection at:

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs
Date: May 30, 2014

Place: 980 E. Tahquitz Way, Palm Springs
Date: June 03, 2014
Time: 02:30 PM

Adoption Date: June 10, 2014

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

Contact person for additional information on the budget reports:

Name: Evelyn Hernandez

Telephone: 760-416-6155

Title: Director Fiscal Services

E-mail: ehernandez@psusd.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
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> 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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 10, 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:

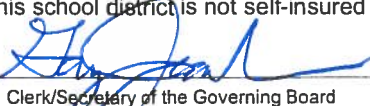
- Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 12,045,338.00
Less: Amount of total liabilities reserved in budget:	\$ 11,341,135.00
Estimated accrued but unfunded liabilities:	\$ 704,203.00

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

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

Signed


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

Date of Meeting: June 10, 2014

For additional information on this certification, please contact:

Name: Renee Brunelle

Title: Risk Manager

Telephone: 760-416-6191

E-mail: rbrunelle@psusd.us

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	143,077,078.00	0.00	143,077,078.00	164,689,373.00	0.00	164,689,373.00	15.1%
2) Federal Revenue		8100-8299	233,907.00	17,249,043.00	17,482,950.00	200,000.00	13,670,423.00	13,870,423.00	-20.7%
3) Other State Revenue		8300-8599	3,706,896.00	10,306,149.00	14,013,045.00	3,706,896.00	4,604,986.00	8,311,882.00	-40.7%
4) Other Local Revenue		8600-8799	2,053,278.00	12,027,887.00	14,081,165.00	1,182,826.00	10,756,561.00	11,939,387.00	-15.2%
5) TOTAL, REVENUES			149,071,159.00	39,583,079.00	188,654,238.00	169,779,095.00	29,031,970.00	198,811,065.00	5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	74,174,886.00	18,151,409.00	92,326,295.00	79,416,486.00	16,164,277.00	95,580,763.00	3.5%
2) Classified Salaries		2000-2999	19,902,098.00	8,894,131.00	28,796,229.00	21,878,255.00	9,517,634.00	31,395,889.00	9.0%
3) Employee Benefits		3000-3999	34,637,728.00	10,186,229.00	44,823,957.00	36,595,050.00	10,073,121.00	46,668,171.00	4.1%
4) Books and Supplies		4000-4999	9,413,855.00	11,012,230.00	20,426,085.00	5,799,387.00	5,429,295.00	11,228,682.00	-45.0%
5) Services and Other Operating Expenditures		5000-5999	16,549,705.00	9,630,884.00	26,180,589.00	18,446,094.00	6,323,889.00	24,769,983.00	-5.4%
6) Capital Outlay		6000-6999	156,118.00	148,802.00	304,920.00	114,000.00	1,000,000.00	1,114,000.00	265.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,981.00	67,532.00	116,513.00	0.00	6,704.00	6,704.00	-94.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,382,192.00)	1,282,632.00	(1,099,560.00)	(1,779,977.00)	711,733.00	(1,068,244.00)	-2.8%
9) TOTAL, EXPENDITURES			152,501,179.00	59,373,849.00	211,875,028.00	160,469,295.00	49,226,653.00	209,695,948.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(3,430,020.00)	(19,790,770.00)	(23,220,790.00)	9,309,800.00	(20,194,683.00)	(10,884,883.00)	-53.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,357,915.00	6,302,492.00	11,660,407.00	5,183,487.00	2,135,000.00	7,318,487.00	-37.2%
b) Transfers Out		7600-7629	1,076,111.00	43,700,710.00	44,776,821.00	1,123,475.00	0.00	1,123,475.00	-97.5%
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	(13,114,225.00)	13,114,225.00	0.00	(14,862,867.00)	14,862,867.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,832,421.00)	(24,283,993.00)	(33,116,414.00)	(10,802,855.00)	16,997,867.00	6,195,012.00	-118.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,262,441.00)	(44,074,763.00)	(56,337,204.00)	(1,493,055.00)	(3,196,816.00)	(4,689,871.00)	-91.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,309,333.00	47,876,050.00	71,185,383.00	11,046,892.00	3,801,287.00	14,848,179.00	-79.1%
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)			23,309,333.00	47,876,050.00	71,185,383.00	11,046,892.00	3,801,287.00	14,848,179.00	-79.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,309,333.00	47,876,050.00	71,185,383.00	11,046,892.00	3,801,287.00	14,848,179.00	-79.1%
2) Ending Balance, June 30 (E + F1e)			11,046,892.00	3,801,287.00	14,848,179.00	9,553,837.00	604,471.00	10,158,308.00	-31.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	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	3,801,287.00	3,801,287.00	0.00	604,471.00	604,471.00	-84.1%
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	467,081.00	0.00	467,081.00	4,283,161.00	0.00	4,283,161.00	817.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,699,555.00	0.00	7,699,555.00	4,966,073.00	0.00	4,966,073.00	-35.5%
Unassigned/Unappropriated Amount		9790	2,610,256.00	0.00	2,610,256.00	34,603.00	0.00	34,603.00	-98.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,046,892.00	3,801,287.00	14,848,179.00				
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			11,046,892.00	3,801,287.00	14,848,179.00				
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)			11,046,892.00	3,801,287.00	14,848,179.00				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	92,782,590.00	0.00	92,782,590.00	114,289,776.00	0.00	114,289,776.00	23.2%
Education Protection Account State Aid - Current Year		8012	21,081,389.00	0.00	21,081,389.00	21,081,389.00	0.00	21,081,389.00	0.0%
State Aid - Prior Years		8019	(140,031.00)	0.00	(140,031.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	502,561.00	0.00	502,561.00	502,561.00	0.00	502,561.00	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	659.00	0.00	659.00	659.00	0.00	659.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,011,739.00	0.00	30,011,739.00	30,011,739.00	0.00	30,011,739.00	0.0%
Unsecured Roll Taxes		8042	1,790,244.00	0.00	1,790,244.00	1,790,244.00	0.00	1,790,244.00	0.0%
Prior Years' Taxes		8043	2,105,385.00	0.00	2,105,385.00	2,105,385.00	0.00	2,105,385.00	0.0%
Supplemental Taxes		8044	411,945.00	0.00	411,945.00	411,945.00	0.00	411,945.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,640,664.00)	0.00	(8,640,664.00)	(8,640,664.00)	0.00	(8,640,664.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,060,469.00	0.00	4,060,469.00	4,060,469.00	0.00	4,060,469.00	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			143,966,286.00	0.00	143,966,286.00	165,613,503.00	0.00	165,613,503.00	15.0%
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	(889,208.00)	0.00	(889,208.00)	(924,130.00)	0.00	(924,130.00)	3.9%
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			143,077,078.00	0.00	143,077,078.00	164,689,373.00	0.00	164,689,373.00	15.1%
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	3,055,528.00	3,055,528.00	0.00	2,876,824.00	2,876,824.00	-5.8%
Special Education Discretionary Grants		8182	0.00	330,144.00	330,144.00	0.00	281,653.00	281,653.00	-14.7%
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	1,888,020.00	1,888,020.00	0.00	1,838,644.00	1,838,644.00	-2.6%
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		8,433,422.00	8,433,422.00		6,349,676.00	6,349,676.00	-24.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,796,140.00	1,796,140.00		837,265.00	837,265.00	-53.4%
NCLB: Title III, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		785,006.00	785,006.00		609,279.00	609,279.00	-22.4%
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		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		248,780.00	248,780.00		227,082.00	227,082.00	-8.7%
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	233,907.00	712,003.00	945,910.00	200,000.00	650,000.00	850,000.00	-10.1%
TOTAL, FEDERAL REVENUE			233,907.00	17,249,043.00	17,482,950.00	200,000.00	13,670,423.00	13,870,423.00	-20.7%
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	782,589.00	0.00	782,589.00	782,589.00	0.00	782,589.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,828,952.00	679,440.00	3,508,392.00	2,828,952.00	673,560.00	3,502,512.00	-0.2%
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		2,290,853.00	2,290,853.00		2,281,891.00	2,281,891.00	-0.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			4,500.00	4,500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		337,914.00	337,914.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		4,561,852.00	4,561,852.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	95,355.00	2,431,590.00	2,526,945.00	95,355.00	1,649,535.00	1,744,890.00	-30.9%
TOTAL, OTHER STATE REVENUE			3,706,896.00	10,306,149.00	14,013,045.00	3,706,896.00	4,604,986.00	8,311,882.00	-40.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,273.00	0.00	1,273.00	0.00	0.00	0.00	-100.0%
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	236,941.00	0.00	236,941.00	170,000.00	0.00	170,000.00	-28.3%
Interest		8660	77,988.00	0.00	77,988.00	77,988.00	0.00	77,988.00	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	808,351.00	40,000.00	848,351.00	399,395.00	0.00	399,395.00	-52.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,955.00	3,400.00	12,355.00	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	919,770.00	889,665.00	1,809,435.00	535,443.00	0.00	535,443.00	-70.4%
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		11,094,822.00	11,094,822.00		10,756,561.00	10,756,561.00	-3.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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			2,053,278.00	12,027,887.00	14,081,165.00	1,182,826.00	10,756,561.00	11,939,387.00	-15.2%
TOTAL, REVENUES			149,071,159.00	39,583,079.00	188,654,238.00	169,779,095.00	29,031,970.00	198,811,065.00	5.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,707,946.00	12,792,723.00	75,500,669.00	65,768,699.00	11,300,108.00	77,068,807.00	2.1%
Certificated Pupil Support Salaries		1200	3,557,850.00	1,803,691.00	5,361,541.00	4,057,278.00	1,795,081.00	5,852,359.00	9.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,113,689.00	1,206,660.00	8,320,349.00	7,715,587.00	1,416,816.00	9,132,403.00	9.8%
Other Certificated Salaries		1900	795,401.00	2,348,335.00	3,143,736.00	1,874,922.00	1,652,272.00	3,527,194.00	12.2%
TOTAL, CERTIFICATED SALARIES			74,174,886.00	18,151,409.00	92,326,295.00	79,416,486.00	16,164,277.00	95,580,763.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	962,725.00	4,253,866.00	5,216,591.00	1,086,008.00	4,513,194.00	5,599,202.00	7.3%
Classified Support Salaries		2200	6,762,802.00	3,125,889.00	9,888,691.00	7,827,316.00	3,496,166.00	11,323,482.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	2,463,516.00	200,963.00	2,664,479.00	2,668,297.00	206,779.00	2,875,076.00	7.9%
Clerical, Technical and Office Salaries		2400	8,547,022.00	1,074,981.00	9,622,003.00	9,122,543.00	1,220,542.00	10,343,085.00	7.5%
Other Classified Salaries		2900	1,166,033.00	238,432.00	1,404,465.00	1,174,091.00	80,953.00	1,255,044.00	-10.6%
TOTAL, CLASSIFIED SALARIES			19,902,098.00	8,894,131.00	28,796,229.00	21,878,255.00	9,517,634.00	31,395,889.00	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,007,960.00	1,442,758.00	7,450,718.00	6,454,148.00	1,308,005.00	7,762,153.00	4.2%
PERS		3201-3202	2,604,523.00	1,312,248.00	3,916,771.00	2,741,904.00	1,300,594.00	4,042,498.00	3.2%
OASDI/Medicare/Alternative		3301-3302	2,443,154.00	953,894.00	3,397,048.00	2,880,075.00	1,020,546.00	3,900,621.00	14.8%
Health and Welfare Benefits		3401-3402	17,801,133.00	4,980,861.00	22,781,994.00	19,489,626.00	4,978,657.00	24,468,283.00	7.4%
Unemployment Insurance		3501-3502	101,612.00	14,239.00	115,851.00	50,883.00	13,118.00	64,001.00	-44.8%
Workers' Compensation		3601-3602	3,907,941.00	1,135,082.00	5,043,023.00	4,326,186.00	1,114,861.00	5,441,047.00	7.9%
OPEB, Allocated		3701-3702	1,184,270.00	346,540.00	1,530,810.00	1,309,049.00	337,340.00	1,646,389.00	7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	587,135.00	607.00	587,742.00	(656,821.00)	0.00	(656,821.00)	-211.8%
TOTAL, EMPLOYEE BENEFITS			34,637,728.00	10,186,229.00	44,823,957.00	36,595,050.00	10,073,121.00	46,668,171.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,823,080.00	1,198,186.00	5,021,266.00	1,345,596.00	673,560.00	2,019,156.00	-59.8%
Books and Other Reference Materials		4200	142,496.00	35,538.00	178,034.00	73,410.00	0.00	73,410.00	-58.8%
Materials and Supplies		4300	4,184,606.00	6,472,002.00	10,656,608.00	3,113,204.00	3,533,371.00	6,646,575.00	-37.6%
Noncapitalized Equipment		4400	1,263,673.00	3,300,054.00	4,563,727.00	1,267,177.00	1,220,364.00	2,487,541.00	-45.5%
Food		4700	0.00	6,450.00	6,450.00	0.00	2,000.00	2,000.00	-69.0%
TOTAL, BOOKS AND SUPPLIES			9,413,855.00	11,012,230.00	20,426,085.00	5,799,387.00	5,429,295.00	11,228,682.00	-45.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,240,206.00	3,863,791.00	7,103,997.00	32,000.00	3,104,690.00	3,136,690.00	-55.8%
Travel and Conferences		5200	529,737.00	864,040.00	1,393,777.00	598,498.00	284,172.00	882,670.00	-36.7%
Dues and Memberships		5300	59,330.00	23,113.00	82,443.00	62,509.00	1,500.00	64,009.00	-22.4%
Insurance		5400 - 5450	147,948.00	654,686.00	802,634.00	43,095.00	474,047.00	517,142.00	-35.6%
Operations and Housekeeping Services		5500	6,665,000.00	3,763.00	6,668,763.00	7,103,690.00	3,600.00	7,107,290.00	6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,419,148.00	389,004.00	1,808,152.00	1,371,406.00	308,926.00	1,680,332.00	-7.1%
Transfers of Direct Costs		5710	(470,374.00)	470,374.00	0.00	(75,143.00)	75,143.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,000.00)	0.00	(16,000.00)	(14,500.00)	0.00	(14,500.00)	-9.4%
Professional/Consulting Services and Operating Expenditures		5800	4,391,962.00	3,354,416.00	7,746,378.00	8,703,008.00	2,069,861.00	10,772,869.00	39.1%
Communications		5900	582,748.00	7,697.00	590,445.00	621,531.00	1,950.00	623,481.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,549,705.00	9,630,884.00	26,180,589.00	18,446,094.00	6,323,889.00	24,769,983.00	-5.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	156,118.00	140,152.00	296,270.00	114,000.00	1,000,000.00	1,114,000.00	276.0%
Equipment Replacement		6500	0.00	8,650.00	8,650.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			156,118.00	148,802.00	304,920.00	114,000.00	1,000,000.00	1,114,000.00	265.3%
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	6,950.00	6,950.00	0.00	6,704.00	6,704.00	-3.5%
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	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	2,872.00	0.00	2,872.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	46,109.00	60,582.00	106,691.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,981.00	67,532.00	116,513.00	0.00	6,704.00	6,704.00	-94.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,282,632.00)	1,282,632.00	0.00	(711,733.00)	711,733.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,099,560.00)	0.00	(1,099,560.00)	(1,068,244.00)	0.00	(1,068,244.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,382,192.00)	1,282,632.00	(1,099,560.00)	(1,779,977.00)	711,733.00	(1,068,244.00)	-2.8%
TOTAL, EXPENDITURES			152,501,179.00	59,373,849.00	211,875,028.00	160,469,295.00	49,226,653.00	209,695,948.00	-1.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,800,000.00	0.00	3,800,000.00	3,685,000.00	0.00	3,685,000.00	-3.0%
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	1,557,915.00	6,302,492.00	7,860,407.00	1,498,487.00	2,135,000.00	3,633,487.00	-53.8%
(a) TOTAL, INTERFUND TRANSFERS IN			5,357,915.00	6,302,492.00	11,660,407.00	5,183,487.00	2,135,000.00	7,318,487.00	-37.2%
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	1,076,111.00	43,700,710.00	44,776,821.00	1,123,475.00	0.00	1,123,475.00	-97.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,076,111.00	43,700,710.00	44,776,821.00	1,123,475.00	0.00	1,123,475.00	-97.5%
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	(13,114,225.00)	13,114,225.00	0.00	(15,041,868.00)	15,041,868.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	179,001.00	(179,001.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,114,225.00)	13,114,225.00	0.00	(14,862,867.00)	14,862,867.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,832,421.00)	(24,283,993.00)	(33,116,414.00)	(10,802,855.00)	16,997,867.00	6,195,012.00	-118.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,496,599.00	5,375,464.00	19.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,456.00	126,090.00	-56.3%
4) Other Local Revenue		8600-8799	11,006.00	6,510.00	-40.9%
5) TOTAL, REVENUES			4,796,061.00	5,508,064.00	14.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,427,325.00	2,752,558.00	13.4%
2) Classified Salaries		2000-2999	291,496.00	336,003.00	15.3%
3) Employee Benefits		3000-3999	954,471.00	1,102,651.00	15.5%
4) Books and Supplies		4000-4999	805,342.00	181,310.00	-77.5%
5) Services and Other Operating Expenditures		5000-5999	401,960.00	319,450.00	-20.5%
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	312,119.00	354,781.00	13.7%
9) TOTAL, EXPENDITURES			5,192,713.00	5,046,753.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(396,652.00)	461,311.00	-216.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	136,119.00	135,000.00	-0.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,119.00)	(135,000.00)	-0.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(532,771.00)	326,311.00	-161.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,756,026.00	2,223,255.00	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,756,026.00	2,223,255.00	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,756,026.00	2,223,255.00	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,223,255.00	2,549,566.00	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	50,000.00	50,000.00	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			20,380.00	22,580.00	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,152,875.00	2,476,986.00	15.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,223,255.00		
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			2,223,255.00		
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)			2,223,255.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,010,853.00	3,813,979.00	26.7%
Education Protection Account State Aid - Current Year		8012	597,088.00	681,363.00	14.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	888,658.00	880,122.00	-1.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,496,599.00	5,375,464.00	19.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,650.00	10,650.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	120,406.00	115,440.00	-4.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	157,400.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			288,456.00	126,090.00	-56.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,510.00	6,510.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,496.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,006.00	6,510.00	-40.9%
TOTAL, REVENUES			4,796,061.00	5,508,064.00	14.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,199,536.00	2,524,769.00	14.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	227,789.00	227,789.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,427,325.00	2,752,558.00	13.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	92,898.00	106,371.00	14.5%
Classified Support Salaries		2200	70,893.00	73,364.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	102,591.00	156,268.00	52.3%
Other Classified Salaries		2900	25,114.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			291,496.00	336,003.00	15.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	197,081.00	222,961.00	13.1%
PERS		3201-3202	39,195.00	43,555.00	11.1%
OASDI/Medicare/Alternative		3301-3302	54,445.00	65,333.00	20.0%
Health and Welfare Benefits		3401-3402	513,594.00	598,274.00	16.5%
Unemployment Insurance		3501-3502	1,356.00	1,544.00	13.9%
Workers' Compensation		3601-3602	114,329.00	131,265.00	14.8%
OPEB, Allocated		3701-3702	34,471.00	39,719.00	15.2%
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			954,471.00	1,102,651.00	15.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	61,000.00	35,000.00	-42.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	382,306.00	141,310.00	-63.0%
Noncapitalized Equipment		4400	362,036.00	5,000.00	-98.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			805,342.00	181,310.00	-77.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	13,950.00	5,000.00	-64.2%
Travel and Conferences		5200	21,102.00	11,000.00	-47.9%
Dues and Memberships		5300	4,500.00	4,200.00	-6.7%
Insurance		5400-5450	43,211.00	45,000.00	4.1%
Operations and Housekeeping Services		5500	145,033.00	124,850.00	-13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,905.00	19,750.00	10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,500.00	3,000.00	-33.3%
Professional/Consulting Services and Operating Expenditures		5800	146,709.00	102,000.00	-30.5%
Communications		5900	5,050.00	4,650.00	-7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,960.00	319,450.00	-20.5%
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	312,119.00	354,781.00	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			312,119.00	354,781.00	13.7%
TOTAL, EXPENDITURES			5,192,713.00	5,046,753.00	-2.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	136,119.00	135,000.00	-0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			136,119.00	135,000.00	-0.8%
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)			(136,119.00)	(135,000.00)	-0.8%

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	69,453.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,689.00	0.00	-100.0%
5) TOTAL, REVENUES			93,142.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	57,815.00	0.00	-100.0%
2) Classified Salaries		2000-2999	9,274.00	0.00	-100.0%
3) Employee Benefits		3000-3999	11,569.00	0.00	-100.0%
4) Books and Supplies		4000-4999	50,812.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,570.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,428.00)	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)			(41,428.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,428.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,428.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,428.00	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			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			
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	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	69,453.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			69,453.00	0.00	-100.0%
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	5,004.00	0.00	-100.0%
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%
Fees and Contracts					
Adult Education Fees		8671	18,685.00	0.00	-100.0%
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			23,689.00	0.00	-100.0%
TOTAL, REVENUES			93,142.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	57,815.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,815.00	0.00	-100.0%
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	9,274.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,274.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,769.00	0.00	-100.0%
PERS		3201-3202	1,456.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,549.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	47.00	0.00	-100.0%
Unemployment Insurance		3501-3502	33.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,852.00	0.00	-100.0%
OPEB, Allocated		3701-3702	863.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,569.00	0.00	-100.0%
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	46,812.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,812.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	600.00	0.00	-100.0%
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	4,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,100.00	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			134,570.00	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					
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	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	1,096.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,096,199.00	2,157,344.00	2.9%
4) Other Local Revenue		8600-8799	44,963.00	44,850.00	-0.3%
5) TOTAL, REVENUES			2,142,258.00	2,202,194.00	2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	724,445.00	751,824.00	3.8%
2) Classified Salaries		2000-2999	643,775.00	713,590.00	10.8%
3) Employee Benefits		3000-3999	593,807.00	568,703.00	-4.2%
4) Books and Supplies		4000-4999	110,656.00	98,368.00	-11.1%
5) Services and Other Operating Expenditures		5000-5999	44,295.00	40,499.00	-8.6%
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	35,148.00	29,210.00	-16.9%
9) TOTAL, EXPENDITURES			2,152,126.00	2,202,194.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,868.00)	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)			(9,868.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,868.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,868.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,868.00	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			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			
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	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,096.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,096.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,899,020.00	1,961,097.00	3.3%
All Other State Revenue	All Other	8590	197,179.00	196,247.00	-0.5%
TOTAL, OTHER STATE REVENUE			2,096,199.00	2,157,344.00	2.9%
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%
Interest		8660	130.00	50.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	44,500.00	44,800.00	0.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	333.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,963.00	44,850.00	-0.3%
TOTAL, REVENUES			2,142,258.00	2,202,194.00	2.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	628,576.00	660,865.00	5.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,869.00	90,959.00	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			724,445.00	751,824.00	3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	545,703.00	627,379.00	15.0%
Classified Support Salaries		2200	5,438.00	5,738.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,327.00	79,173.00	-13.3%
Other Classified Salaries		2900	1,307.00	1,300.00	-0.5%
TOTAL, CLASSIFIED SALARIES			643,775.00	713,590.00	10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,149.00	53,728.00	7.1%
PERS		3201-3202	84,247.00	71,048.00	-15.7%
OASDI/Medicare/Alternative		3301-3302	73,242.00	74,557.00	1.8%
Health and Welfare Benefits		3401-3402	307,978.00	287,509.00	-6.6%
Unemployment Insurance		3501-3502	903.00	733.00	-18.8%
Workers' Compensation		3601-3602	59,287.00	62,281.00	5.1%
OPEB, Allocated		3701-3702	18,001.00	18,847.00	4.7%
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			593,807.00	568,703.00	-4.2%
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	107,970.00	98,368.00	-8.9%
Noncapitalized Equipment		4400	2,686.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,656.00	98,368.00	-11.1%

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	6,235.00	4,999.00	-19.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16.00	0.00	-100.0%
Operations and Housekeeping Services		5500	20,557.00	20,950.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,848.00	7,870.00	-20.1%
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	6,739.00	6,430.00	-4.6%
Communications		5900	900.00	250.00	-72.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,295.00	40,499.00	-8.6%
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)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	35,148.00	29,210.00	-16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,148.00	29,210.00	-16.9%
TOTAL, EXPENDITURES			2,152,126.00	2,202,194.00	2.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 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	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	11,662,816.00	11,729,816.00	0.6%
3) Other State Revenue		8300-8599	830,000.00	825,000.00	-0.6%
4) Other Local Revenue		8600-8799	919,992.00	917,992.00	-0.2%
5) TOTAL, REVENUES			13,412,808.00	13,472,808.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,275,947.00	4,811,065.00	12.5%
3) Employee Benefits		3000-3999	2,714,463.00	2,778,702.00	2.4%
4) Books and Supplies		4000-4999	6,826,787.00	6,514,640.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	435,239.00	454,053.00	4.3%
6) Capital Outlay		6000-6999	169,411.00	317,000.00	87.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	752,293.00	684,253.00	-9.0%
9) TOTAL, EXPENDITURES			15,174,140.00	15,559,713.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,761,332.00)	(2,086,905.00)	18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,761,332.00)	(2,086,905.00)	18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,123,580.00	4,362,248.00	-28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,123,580.00	4,362,248.00	-28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,123,580.00	4,362,248.00	-28.8%
2) Ending Balance, June 30 (E + F1e)			4,362,248.00	2,275,343.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	150,000.00	150,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,882,473.00	1,876,179.00	-51.7%
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	329,775.00	249,164.00	-24.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,362,248.00		
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			4,362,248.00		
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)			4,362,248.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,662,816.00	11,729,816.00	0.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,662,816.00	11,729,816.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	830,000.00	825,000.00	-0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			830,000.00	825,000.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,120.00	100,000.00	4617.0%
Food Service Sales		8634	750,000.00	644,000.00	-14.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,992.00	11,992.00	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	155,880.00	162,000.00	3.9%
TOTAL, OTHER LOCAL REVENUE			919,992.00	917,992.00	-0.2%
TOTAL, REVENUES			13,412,808.00	13,472,808.00	0.4%

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	3,677,664.00	4,142,997.00	12.7%
Classified Supervisors' and Administrators' Salaries		2300	430,416.00	495,172.00	15.0%
Clerical, Technical and Office Salaries		2400	167,867.00	172,896.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,275,947.00	4,811,065.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	617,990.00	603,941.00	-2.3%
OASDI/Medicare/Alternative		3301-3302	342,511.00	373,736.00	9.1%
Health and Welfare Benefits		3401-3402	1,509,676.00	1,532,276.00	1.5%
Unemployment Insurance		3501-3502	2,201.00	2,409.00	9.5%
Workers' Compensation		3601-3602	185,618.00	204,470.00	10.2%
OPEB, Allocated		3701-3702	56,467.00	61,870.00	9.6%
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			2,714,463.00	2,778,702.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	761,081.00	598,890.00	-21.3%
Noncapitalized Equipment		4400	27,789.00	20,000.00	-28.0%
Food		4700	6,037,917.00	5,895,750.00	-2.4%
TOTAL, BOOKS AND SUPPLIES			6,826,787.00	6,514,640.00	-4.6%

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	34,800.00	35,130.00	0.9%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	400.00	0.00	-100.0%
Operations and Housekeeping Services		5500	9,980.00	9,588.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,500.00	226,500.00	12.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,500.00	11,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	173,909.00	164,735.00	-5.3%
Communications		5900	3,050.00	6,500.00	113.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			435,239.00	454,053.00	4.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	160,711.00	230,000.00	43.1%
Equipment Replacement		6500	8,700.00	87,000.00	900.0%
TOTAL, CAPITAL OUTLAY			169,411.00	317,000.00	87.1%
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	752,293.00	684,253.00	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			752,293.00	684,253.00	-9.0%
TOTAL, EXPENDITURES			15,174,140.00	15,559,713.00	2.5%

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	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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,306.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	263,169.00	896,000.00	240.5%
6) Capital Outlay		6000-6999	1,519,815.00	1,311,430.00	-13.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,792,290.00	2,207,430.00	23.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,787,290.00)	(2,202,430.00)	23.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,745,096.00	850,000.00	-51.3%
b) Transfers Out		7600-7629	500,000.00	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			1,245,096.00	850,000.00	-31.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(542,194.00)	(1,352,430.00)	149.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,003,943.00	1,461,749.00	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,003,943.00	1,461,749.00	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,003,943.00	1,461,749.00	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,461,749.00	109,319.00	-92.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,461,749.00	109,319.00	-92.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,461,749.00		
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			1,461,749.00		
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)			1,461,749.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,306.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,306.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	263,169.00	896,000.00	240.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,169.00	896,000.00	240.5%
CAPITAL OUTLAY					
Land Improvements		6170	167,570.00	1,096,430.00	554.3%
Buildings and Improvements of Buildings		6200	1,352,245.00	215,000.00	-84.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,519,815.00	1,311,430.00	-13.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,792,290.00	2,207,430.00	23.2%

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	1,745,096.00	850,000.00	-51.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,745,096.00	850,000.00	-51.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
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)			1,245,096.00	850,000.00	-31.7%

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	36,619.00	36,619.00	0.0%
5) TOTAL, REVENUES			36,619.00	36,619.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,619.00	36,619.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,800,000.00	3,685,000.00	-3.0%
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			(3,800,000.00)	(3,685,000.00)	-3.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,763,381.00)	(3,648,381.00)	-3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,603,242.00	8,839,861.00	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,603,242.00	8,839,861.00	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,603,242.00	8,839,861.00	-29.9%
2) Ending Balance, June 30 (E + F1e)			8,839,861.00	5,191,480.00	-41.3%
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			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	8,839,861.00	5,191,480.00	-41.3%
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	8,839,861.00		
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			8,839,861.00		
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)			8,839,861.00		

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%
Interest		8660	36,619.00	36,619.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,619.00	36,619.00	0.0%
TOTAL, REVENUES			36,619.00	36,619.00	0.0%

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	3,800,000.00	3,685,000.00	-3.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,800,000.00	3,685,000.00	-3.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 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)			(3,800,000.00)	(3,685,000.00)	-3.0%

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	241,610.00	120,000.00	-50.3%
5) TOTAL, REVENUES			241,610.00	120,000.00	-50.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	105,299.00	0.00	-100.0%
3) Employee Benefits		3000-3999	28,410.00	0.00	-100.0%
4) Books and Supplies		4000-4999	3,048,610.00	6,984,172.00	129.1%
5) Services and Other Operating Expenditures		5000-5999	402,050.00	45,920.00	-88.6%
6) Capital Outlay		6000-6999	33,603,046.00	30,616,440.00	-8.9%
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			37,187,415.00	37,646,532.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,945,805.00)	(37,526,532.00)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	111,878.00	0.00	-100.0%
b) Transfers Out		7600-7629	111,878.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	70,000,000.00	0.00	-100.0%
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			70,000,000.00	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)			33,054,195.00	(37,526,532.00)	-213.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,068,711.00	88,122,906.00	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,068,711.00	88,122,906.00	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,068,711.00	88,122,906.00	60.0%
2) Ending Balance, June 30 (E + F1e)			88,122,906.00	50,596,374.00	-42.6%
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			88,122,906.00	50,596,374.00	-42.6%
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	88,122,906.00		
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			88,122,906.00		
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)			88,122,906.00		

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	200,048.00	120,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,562.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			241,610.00	120,000.00	-50.3%
TOTAL, REVENUES			241,610.00	120,000.00	-50.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,101.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	90,551.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	13,647.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			105,299.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,309.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	8,728.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	57.00	0.00	-100.0%
Workers' Compensation		3601-3602	4,849.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,467.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,410.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,718,047.00	6,572,472.00	282.6%
Noncapitalized Equipment		4400	1,330,563.00	411,700.00	-69.1%
TOTAL, BOOKS AND SUPPLIES			3,048,610.00	6,984,172.00	129.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	160,812.00	0.00	-100.0%
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	241,238.00	45,920.00	-81.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			402,050.00	45,920.00	-88.6%
CAPITAL OUTLAY					
Land		6100	47,449.00	20,000.00	-57.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,512,390.00	30,539,647.00	-8.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	43,207.00	6,793.00	-84.3%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,603,046.00	30,616,440.00	-8.9%
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			37,187,415.00	37,646,532.00	1.2%

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	111,878.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			111,878.00	0.00	-100.0%
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	111,878.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			111,878.00	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 of Bonds		8951	70,000,000.00	0.00	-100.0%
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			70,000,000.00	0.00	-100.0%
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)			70,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,325,000.00	2,050,000.00	-38.3%
5) TOTAL, REVENUES			3,325,000.00	2,050,000.00	-38.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,441.00	109,313.00	77.9%
3) Employee Benefits		3000-3999	28,656.00	46,183.00	61.2%
4) Books and Supplies		4000-4999	290,768.00	3,798,773.00	1206.5%
5) Services and Other Operating Expenditures		5000-5999	389,228.00	417,280.00	7.2%
6) Capital Outlay		6000-6999	238,479.00	5,122,959.00	2048.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,008,572.00	9,494,508.00	841.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,316,428.00	(7,444,508.00)	-421.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,000.00	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			(45,000.00)	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)			2,271,428.00	(7,444,508.00)	-427.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,256,828.00	20,528,256.00	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,256,828.00	20,528,256.00	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,256,828.00	20,528,256.00	12.4%
2) Ending Balance, June 30 (E + F1e)			20,528,256.00	13,083,748.00	-36.3%
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			20,528,256.00	13,083,748.00	-36.3%
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	20,528,256.00		
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			20,528,256.00		
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)			20,528,256.00		

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	75,000.00	50,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,250,000.00	2,000,000.00	-38.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,325,000.00	2,050,000.00	-38.3%
TOTAL, REVENUES			3,325,000.00	2,050,000.00	-38.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	47,872.00	New
Clerical, Technical and Office Salaries		2400	61,441.00	61,441.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,441.00	109,313.00	77.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,015.00	12,867.00	83.4%
OASDI/Medicare/Alternative		3301-3302	4,700.00	8,296.00	76.5%
Health and Welfare Benefits		3401-3402	13,509.00	18,913.00	40.0%
Unemployment Insurance		3501-3502	31.00	55.00	77.4%
Workers' Compensation		3601-3602	2,611.00	4,646.00	77.9%
OPEB, Allocated		3701-3702	790.00	1,406.00	78.0%
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			28,656.00	46,183.00	61.2%
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	253,327.00	3,766,273.00	1386.7%
Noncapitalized Equipment		4400	37,441.00	32,500.00	-13.2%
TOTAL, BOOKS AND SUPPLIES			290,768.00	3,798,773.00	1206.5%

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	141,504.00	128,265.00	-9.4%
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	247,724.00	289,015.00	16.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,228.00	417,280.00	7.2%
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	238,479.00	5,122,959.00	2048.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			238,479.00	5,122,959.00	2048.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,008,572.00	9,494,508.00	841.4%

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	45,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,000.00	0.00	-100.0%
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)			(45,000.00)	0.00	-100.0%

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	700,000.00	New
4) Other Local Revenue		8600-8799	7,624,533.00	10,629,721.00	39.4%
5) TOTAL, REVENUES			7,624,533.00	11,329,721.00	48.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,738.00	71,808.00	230.3%
3) Employee Benefits		3000-3999	7,816.00	25,963.00	232.2%
4) Books and Supplies		4000-4999	284,697.00	7,863,572.00	2662.1%
5) Services and Other Operating Expenditures		5000-5999	769,311.00	1,913,005.00	148.7%
6) Capital Outlay		6000-6999	7,010,759.00	4,804,162.00	-31.5%
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			8,094,321.00	14,678,510.00	81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(469,788.00)	(3,348,789.00)	612.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,312,588.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,566,691.00	4,348,487.00	-54.5%
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			34,745,897.00	(4,348,487.00)	-112.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,276,109.00	(7,697,276.00)	-122.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,300,839.00	37,576,948.00	1038.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,300,839.00	37,576,948.00	1038.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,300,839.00	37,576,948.00	1038.4%
2) Ending Balance, June 30 (E + F1e)			37,576,948.00	29,879,672.00	-20.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			34,826,090.00	27,895,743.00	-19.9%
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	2,750,858.00	1,983,929.00	-27.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,576,948.00		
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			37,576,948.00		
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)			37,576,948.00		

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	700,000.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	700,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	7,200,000.00	7,200,000.00	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	110,000.00	121,000.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	314,533.00	3,308,721.00	951.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,624,533.00	10,629,721.00	39.4%
TOTAL, REVENUES			7,624,533.00	11,329,721.00	48.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	292.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	21,446.00	71,808.00	234.8%
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			21,738.00	71,808.00	230.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,402.00	8,453.00	251.9%
OASDI/Medicare/Alternative		3301-3302	1,647.00	5,393.00	227.4%
Health and Welfare Benefits		3401-3402	2,552.00	8,106.00	217.6%
Unemployment Insurance		3501-3502	11.00	36.00	227.3%
Workers' Compensation		3601-3602	924.00	3,052.00	230.3%
OPEB, Allocated		3701-3702	280.00	923.00	229.6%
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			7,816.00	25,963.00	232.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,235.00	7,572,721.00	9457.3%
Noncapitalized Equipment		4400	205,462.00	290,851.00	41.6%
TOTAL, BOOKS AND SUPPLIES			284,697.00	7,863,572.00	2662.1%

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	181,805.00	181,805.00	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	587,506.00	1,731,200.00	194.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			769,311.00	1,913,005.00	148.7%
CAPITAL OUTLAY					
Land		6100	0.00	20,000.00	New
Land Improvements		6170	474,116.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,429,270.00	4,784,162.00	-25.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	107,373.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,010,759.00	4,804,162.00	-31.5%
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			8,094,321.00	14,678,510.00	81.3%

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	44,312,588.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,312,588.00	0.00	-100.0%
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	9,566,691.00	4,348,487.00	-54.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,566,691.00	4,348,487.00	-54.5%

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)			34,745,897.00	(4,348,487.00)	-112.5%

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	7,141,994.00	7,841,284.00	9.8%
5) TOTAL, REVENUES			7,141,994.00	7,841,284.00	9.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,341.00	87,700.00	5.2%
3) Employee Benefits		3000-3999	23,529.00	24,193.00	2.8%
4) Books and Supplies		4000-4999	220,073.00	128,100.00	-41.8%
5) Services and Other Operating Expenses		5000-5999	5,330,814.00	5,421,879.00	1.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,657,757.00	5,661,872.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,484,237.00	2,179,412.00	46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,106,540.00	1,123,475.00	1.5%
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			1,106,540.00	1,123,475.00	1.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,590,777.00	3,302,887.00	27.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,194,593.00	6,785,370.00	61.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,194,593.00	6,785,370.00	61.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,194,593.00	6,785,370.00	61.8%
2) Ending Net Position, June 30 (E + F1e)			6,785,370.00	10,088,257.00	48.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,785,370.00	10,088,257.00	48.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,785,370.00		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,785,370.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
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) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			6,785,370.00		

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%
Interest		8660	43,574.00	43,574.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,813,191.00	7,620,784.00	11.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	285,229.00	176,926.00	-38.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,141,994.00	7,841,284.00	9.8%
TOTAL, REVENUES			7,141,994.00	7,841,284.00	9.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	83,341.00	87,700.00	5.2%
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			83,341.00	87,700.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,797.00	7,156.00	5.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,269.00	1,331.00	4.9%
Health and Welfare Benefits		3401-3402	10,807.00	10,807.00	0.0%
Unemployment Insurance		3501-3502	42.00	44.00	4.8%
Workers' Compensation		3601-3602	3,542.00	3,728.00	5.3%
OPEB, Allocated		3701-3702	1,072.00	1,127.00	5.1%
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			23,529.00	24,193.00	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,266.00	18,100.00	-25.4%
Noncapitalized Equipment		4400	195,807.00	110,000.00	-43.8%
TOTAL, BOOKS AND SUPPLIES			220,073.00	128,100.00	-41.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,100.00	10.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,569,443.00	1,645,250.00	4.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,660,371.00	3,675,529.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,330,814.00	5,421,879.00	1.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,657,757.00	5,661,872.00	0.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,106,540.00	1,123,475.00	1.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,106,540.00	1,123,475.00	1.5%
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%
(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)			1,106,540.00	1,123,475.00	1.5%

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)	21,230.51	21,230.51	21,319.00	21,143.00	21,143.00	21,230.51
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,230.51	21,230.51	21,319.00	21,143.00	21,143.00	21,230.51
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	59.00	59.00	59.00	59.00	59.00	59.00
b. Special Education-Special Day Class	1.47	1.47	1.47	1.47	1.47	1.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC	0.16	0.16	0.16	0.16	0.16	0.16
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	60.63	60.63	60.63	60.63	60.63	60.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	21,291.14	21,291.14	21,379.63	21,203.63	21,203.63	21,291.14
7. Adults in Correctional Facilities						
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						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines 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						
5. County Operations Grant ADA						
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 sector 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)	753.15	753.15	753.15	740.00	740.00	740.00
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/LC						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natura 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)	753.15	753.15	753.15	740.00	740.00	740.00

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2013 / 2014**

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate
BEGINNING CASH		51,133,138	58,946,202	65,282,436	29,040,216	31,882,497	30,355,248	42,325,043	42,177,174	32,823,411	30,689,872	25,049,073	33,140,496
REVENUE													
LCFF Sources	8010 - 8099	4,501,923	5,835,699	14,919,610	10,655,390	9,025,849	23,520,238	14,380,534	6,931,916	14,177,383	8,086,422	6,485,367	5,265,697
Federal Revenues	8100 - 8299	6,596	342,557	1,646,526	159,797	424,486	2,802,874	200,565	324,118	1,860,650	1,668,170	1,965,622	1,180,552
Other State Revenue	8300 - 8599	0	3,229	4,032,929	812,527	3,074,441	259,912	1,039,523	(142)	453,993	1,470,486	109,601	273,826
Other Local Revenue	8600 - 8799	105,440	1,059,178	12,468	1,013,262	1,072,425	1,235,181	974,622	1,201,537	2,098,179	940,073	373,707	3,241,745
TOTAL REVENUES		4,613,959	7,240,663	20,611,532	12,640,976	13,597,202	27,818,206	16,595,243	8,457,429	18,590,205	12,165,151	8,934,297	9,961,820
EXPENDITURES													
Certificated Salaries	1000 - 1999	637,800	2,391,979	8,245,965	8,414,225	8,505,760	8,431,945	8,306,702	8,488,932	8,715,585	8,706,463	10,725,430	9,075,164
Classified Salaries	2000 - 2999	1,417,834	1,644,845	2,311,733	2,383,864	2,434,211	2,374,965	2,311,251	2,415,553	2,428,165	2,447,035	2,567,021	3,672,807
Employee Benefits	3000 - 3999	2,220,260	2,649,919	3,720,054	3,661,826	3,696,907	4,324,187	3,604,889	3,699,323	3,684,482	3,792,243	4,050,404	4,217,303
Books & Supplies	4000 - 4999	465,912	555,350	483,167	651,836	474,189	907,370	978,155	824,781	2,156,105	747,597	975,515	802,716
Services/Oper Expenses	5000 - 5999	323,010	2,033,110	1,409,644	2,371,357	1,778,133	898,703	1,575,554	2,301,766	1,679,847	1,439,990	2,683,639	2,395,866
Capital Outlay	6000 - 6599	22,053	300	(350)	8,650	0	0	0	37,811	0	0	0	100,337
	7100 - 7299	0	0	0	0	0	0	6,704	0	0	0	0	0
Other Outgo	7400 - 7499	60,582	0	0	0	0	0	48,980	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	(2,858)	0	(6,144)	(3,080)	(398,015)	(6,128)	(3,050)	(3,361)	(209,105)	(115,324)
TOTAL EXPENDITURES		5,147,450	9,275,503	16,167,354	17,491,758	16,883,056	16,934,091	16,434,220	17,762,038	18,661,134	17,129,967	20,792,904	20,148,869
OTHER SOURCES / USES													
Interfund Transfers In	8910 - 8929	0	0	0	6,150,000	0	0	75,622	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	1,616,595	0	42,546,201	11,779	0	(11,779)	623,235	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES		(1,616,595)	0	(42,546,201)	6,138,221	0	11,779	(547,613)	0	0	0	0	0
PRIOR YEAR TRANSACTIONS													
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 9311	16,017,250	8,700,855	2,137,157	1,731,655	1,770,796	1,041,470	227,901	1,194	(1,625,895)	1,120	27,749	0
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable / Due To	9500 / 9610 / 9611	6,034,748	363,877	16,325	191,376	200	2,771	0	0	454,262	719,472	(19,964,418)	0
Deferred Revenue	9650	0	0	233,245	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		9,982,503	8,336,978	1,887,587	1,540,279	1,770,596	1,038,700	227,901	1,194	(2,080,157)	(718,352)	19,992,167	0
OTHER ADJUSTMENTS													
Stores	9320	(19,353)	34,095	(27,784)	14,565	(11,992)	35,201	10,821	(50,348)	17,547	42,369	(42,137)	12,030
Temporary Loans from the General Fund	9311 / 9611	0	0	0	0	0	0	0	0	0	0	0	850,000
TOTAL MISC ADJUSTMENTS		(19,353)	34,095	(27,784)	14,565	(11,992)	35,201	10,821	(50,348)	17,547	42,369	(42,137)	862,030
NET INCREASE / DECREASE		7,813,064	6,336,234	(36,242,220)	2,842,282	(1,527,250)	11,969,795	(147,868)	(9,353,763)	(2,133,539)	(5,640,799)	8,091,423	(9,325,019)
ENDING CASH BALANCE		58,946,202	65,282,436	29,040,216	31,882,497	30,355,248	42,325,043	42,177,174	32,823,411	30,689,872	25,049,073	33,140,496	23,815,477

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2014 / 2015**

		JULY Estimate	AUGUST Estimate	SEPTEMBER Estimate	OCTOBER Estimate	NOVEMBER Estimate	DECEMBER Estimate	JANUARY Estimate	FEBRUARY Estimate	MARCH Estimate	APRIL Estimate	MAY Estimate	JUNE Estimate
BEGINNING CASH		23,815,477	40,143,980	31,342,148	38,286,413	34,486,114	32,166,174	46,321,243	46,463,780	39,048,979	40,962,351	40,168,978	39,017,750
REVENUE													
LCFF Sources	8010 - 8099	5,738,443	6,950,512	17,015,781	12,680,223	11,118,628	24,957,528	16,124,303	10,286,080	15,119,046	13,380,436	15,783,875	15,534,519
Federal Revenues	8100 - 8299	7,271	377,621	1,815,059	176,154	467,935	3,089,768	221,094	357,294	2,051,101	1,838,919	2,166,817	1,301,390
Other State Revenue	8300 - 8599	0	2,328	2,907,223	585,727	2,216,277	187,363	749,362	0	327,168	1,060,031	79,008	197,393
Other Local Revenue	8600 - 8799	94,456	948,838	11,169	907,705	960,705	1,106,506	873,090	1,076,366	1,879,600	842,141	334,776	2,904,035
TOTAL REVENUES		5,840,169	8,279,298	21,749,232	14,349,809	14,763,545	29,341,166	17,967,849	11,719,740	19,376,915	17,121,527	18,364,477	19,937,337
EXPENDITURES													
Certificated Salaries	1000 - 1999	874,484	9,080,172	8,554,558	8,506,688	8,516,246	8,478,014	8,630,943	8,506,688	8,506,688	8,611,827	8,630,943	8,683,512
Classified Salaries	2000 - 2999	1,568,997	1,820,212	2,558,200	2,638,022	2,693,736	2,628,174	2,557,667	2,673,089	2,687,046	2,707,928	2,798,431	4,064,387
Employee Benefits	3000 - 3999	2,627,418	4,139,467	4,008,796	3,943,460	3,980,795	4,190,802	3,882,792	3,985,462	3,966,795	4,083,465	3,896,792	3,962,128
Books & Supplies	4000 - 4999	520,419	620,321	539,693	728,095	529,664	1,013,524	1,092,590	921,273	2,408,349	835,059	1,123,070	896,626
Services/Oper Expenses	5000 - 5999	388,192	2,443,386	1,694,106	2,849,889	2,136,955	1,080,059	1,893,496	2,766,256	2,018,835	1,730,576	2,888,889	2,879,345
Capital Outlay	6000 - 6599	125,947	1,713	0	47,402	0	0	0	215,941	0	0	149,967	573,030
Other Outgo	7100 - 7299	0	0	0	0	0	0	0	0	0	0	0	0
	7400 - 7499	3,707	0	0	0	0	0	2,997	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	(280,586)	0	0	(269,197)	0	0	(264,709)	0	0	(253,751)
TOTAL EXPENDITURES		6,109,165	18,105,271	17,074,767	18,713,557	17,857,397	17,121,375	18,060,484	19,068,708	19,323,003	17,968,854	19,488,092	20,805,277
OTHER SOURCES / USES													
Interfund Transfers In	8910 - 8929	0	0	1,829,622	0	0	1,829,622	0	0	1,829,622	0	0	1,829,622
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	40,553	0	1,067,288	0	0	0	15,634	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES		(40,553)	0	762,334	0	0	1,829,622	(15,634)	0	1,829,622	0	0	1,829,622
PRIOR YEAR TRANSACTIONS													
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 9311	24,613,931	2,524,983	2,023,845	796,163	836,763	80,268	236,391	1,238	6,463	1,162	28,783	0
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable / Due To	9500 / 9610 / 9611	7,950,100	1,546,262	479,367	252,116	46,875	21,506	0	0	0	3,650	264	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		16,663,831	978,721	1,544,478	544,047	789,888	58,762	236,391	1,238	6,463	(2,488)	28,519	0
OTHER ADJUSTMENTS													
Stores	9320	(25,780)	45,420	(37,012)	19,402	(15,976)	46,894	14,416	(67,072)	23,376	56,442	(56,132)	16,026
Temporary Loans from the General Fund	9311 / 9611	0	0	0	0	0	0	0	0	0	0	0	(19,150,000)
TOTAL MISC ADJUSTMENTS		(25,780)	45,420	(37,012)	19,402	(15,976)	46,894	14,416	(67,072)	23,376	56,442	(56,132)	(19,133,974)
NET INCREASE / DECREASE		16,328,503	(8,801,832)	6,944,266	(3,800,299)	(2,319,940)	14,155,068	142,537	(7,414,801)	1,913,373	(793,373)	(1,151,228)	(18,172,292)
ENDING CASH BALANCE		40,143,980	31,342,148	38,286,413	34,486,114	32,166,174	46,321,243	46,463,780	39,048,979	40,962,351	40,168,978	39,017,750	20,845,458

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	95,580,763.00	301	1,002,459.00	303	94,578,304.00	305	1,474,976.00		307	93,103,328.00	309
2000 - Classified Salaries	31,395,889.00	311	565,004.00	313	30,830,885.00	315	1,247,977.00		317	29,582,908.00	319
3000 - Employee Benefits (Excluding 3800)	46,668,171.00	321	2,374,470.00	323	44,293,701.00	325	1,002,072.00		327	43,291,629.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,228,682.00	331	62,080.00	333	11,166,602.00	335	1,177,899.00		337	9,988,703.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,701,739.00	341	713,051.00	343	22,988,688.00	345	6,599,036.00		347	16,389,652.00	349
TOTAL					203,858,180.00	365			TOTAL	192,356,220.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	77,068,807.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,599,202.00 380
3. STRS.		3101 & 3102	6,159,915.00 382
4. PERS.		3201 & 3202	799,562.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,764,102.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	15,195,946.00 385
7. Unemployment Insurance.		3501 & 3502	42,099.00 390
8. Workers' Compensation Insurance.		3601 & 3602	3,578,036.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	(792,841.00) 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			109,414,828.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,441,599.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			81,784.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			107,891,445.00 397
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.			56.09%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.09%
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).	192,356,220.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2014/2015
Combined General Fund: Restricted & Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2011/12	Unaudited Actuals 2012/13	Percent of Change over PY	Estimated Actuals 2013/2014	Percent of Change over PY	Adoption Budget 2014/2015	Percent of Change over PY	Projected Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY
COLA Actual/Projection %		2.24%, .793980 deficit	3.24%, .77728 deficit		1.57%		0.86%		2.10%		2.30%	
ADA Actual/Projection (Number)		21,474	21,469	-0.02%	21,336	-0.62%	21,231	-0.49%	21,143	-0.41%	21,143	0.00%
<i>(excluding County and Charter)</i>												
REVENUES												
LCFF/Revenue Limit	8010-8099	114,030,323	115,368,489	1.17%	143,077,078	24.02%	164,689,373	15.11%	184,758,664	12.19%	194,584,138	5.32%
Federal	8100-8299	19,308,591	16,508,744	-14.50%	17,482,950	5.90%	13,870,423	-20.66%	13,870,423	0.00%	13,870,423	0.00%
State	8300-8599	26,210,801	27,842,216	6.22%	14,013,045	-49.67%	8,311,882	-40.68%	8,486,432	2.10%	8,681,619	2.30%
Local	8600-8799	25,357,776	21,332,097	-15.88%	14,081,165	-33.99%	11,939,387	-15.21%	11,689,387	-2.09%	11,689,387	0.00%
Total Revenues		184,907,491	181,051,547	-2.09%	188,654,238	4.20%	198,811,065	5.38%	218,804,906	10.06%	228,825,567	4.58%
EXPENDITURES												
Certificated Salaries	1000-1999	84,381,810	83,722,331	-0.78%	92,326,295	10.28%	95,580,763	3.52%	97,539,700	2.05%	99,030,875	1.53%
Classified Salaries	2000-2999	25,512,250	25,709,009	0.77%	28,796,229	12.01%	31,395,889	9.03%	32,067,821	2.14%	32,448,157	1.19%
Benefits	3000-3999	40,864,243	41,680,266	2.00%	44,823,957	7.54%	46,668,171	4.11%	47,201,286	1.14%	47,417,054	0.46%
Books & Supplies	4000-4999	6,196,868	6,687,230	7.91%	20,426,085	205.45%	11,228,682	-45.03%	9,559,448	-14.87%	9,397,383	-1.70%
Contracts & Services	5000-5999	20,905,044	21,299,375	1.89%	26,180,589	22.92%	24,769,983	-5.39%	25,205,288	1.76%	26,015,501	3.21%
Capital Outlay	6000-6999	222,471	722,136	224.60%	304,920	-57.78%	1,114,000	265.34%	114,000	-89.77%	114,000	0.00%
Other Outgo	71XX-72XX,74XX	116,516	116,505	-0.01%	116,513	0.01%	6,704	-94.38%	6,704	0.00%	6,704	0.00%
Support Costs	7300-7399	(841,312)	(871,395)	-3.58%	(1,099,560)	-26.18%	(1,068,244)	-2.85%	(1,026,428)	-3.91%	(1,026,428)	0.00%
Total Expenditures		177,357,890	179,065,456	0.96%	211,875,028	18.32%	209,695,948	-1.03%	210,667,819	0.46%	213,403,246	1.30%
Excess (Deficiency) of Revenues over Expenditures		7,549,601	1,986,091	-73.69%	(23,220,790)	-1269.17%	(10,884,883)	-53.12%	8,137,087	-174.76%	15,422,322	89.53%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	1,917,916	1,952,119	1.78%	11,660,407	497.32%	7,318,487	-37.24%	3,633,487	-50.35%	3,633,487	0.00%
Transfers Out & Other Uses	7610-7699	1,132,892	2,787,545	146.06%	44,776,821	1506.32%	1,123,475	-97.49%	1,081,659	-3.72%	1,081,659	0.00%
Contributions	8980-8999	-	-	-	-	-	-	-	-	-	-	-
Total, Other Sources & Uses		785,024	(835,426)	-206.42%	(33,116,414)	3864.02%	6,195,012	-118.71%	2,551,828	-58.81%	2,551,828	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE		8,334,625	1,150,665	-86.19%	(56,337,204)	-4996.06%	(4,689,871)	-91.68%	10,688,915	-327.91%	17,974,150	68.16%
FUND BALANCE, RESERVES												
Beginning Balance		61,700,093	70,034,717	13.51%	71,185,383	1.64%	14,848,180	-79.14%	10,158,309	-31.59%	20,847,223	105.22%
Audit Adjustments		(1)	1	100.00%	1	100.00%	-	-	-	-	-	-
Net Beginning Balance, July 1		61,700,092	70,034,718	13.51%	71,185,384	1.64%	14,848,180	-79.14%	10,158,309	-31.59%	20,847,223	105.22%
Ending Balance		70,034,717	71,185,383	1.64%	14,848,180	-79.14%	10,158,309	-31.59%	20,847,223	105.22%	38,821,373	86.22%
Reserve Amounts:												
9711 Revolving Cash		100,000	109,711	10.97%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
9712 Stores		181,386	129,930	-33.90%	170,000	-6.33%	170,000	0.00%	170,000	0.00%	170,000	0.00%
9740 Legally Restricted		43,840,088	47,856,626	10.91%	3,801,287	-91.13%	604,471	-98.41%	-	-	-	-
9789 Unassigned-Reserved for Economic Uncert		2,860,635	5,455,590	190.71%	7,699,555	60.45%	6,324,583	-16.68%	6,352,484	0.44%	6,434,547	1.23%
9790 Unassigned - Lottery		2,494,088	2,262,065	-9.07%	1,073,490	-56.33%	34,603	-96.78%	-	-	-	-
9780 Assigned-Designated Carryover		2,027,932	3,910,589	94.20%	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover - Lottery		97,840	212,870	217.55%	-	-	-	-	-	-	-	-
9790 Unassigned -		16,518,416	9,866,541	-40.26%	1,536,766	-9.06%	(1,358,510)	-84.53%	-	-	-	-
9780 Assigned-LCAP Reserve per MPP		-	-	-	-	-	4,283,161	100.00%	7,369,899	172.80%	7,369,899	0.00%
9780 Assigned-LCFF increment 2nd year out		-	-	-	-	-	-	6,854,840	100.00%	5,669,840	-17.35%	
9780 Assigned-LCFF increment 3rd year out		-	-	-	-	-	-	-	-	19,077,087	100.00%	
9740 Assigned-		-	-	-	-	-	-	-	-	-	-	
9780 Assigned- MAA		1,914,332	1,381,459	-30.76%	467,081	-24.41%	-	-	-	-	-	-
% of Reserve (9770 and 9790)		1.60%	4.24%		3.00%		3.00%		3.00%		3.00%	
Fund 17 -NonCapital Special Reserve		14,102,110	12,603,242		8,839,861		5,191,480		5,217,114		5,232,494	

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2014/2015
General Fund: Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2011/12	Unaudited Actuals 2012/13	Percent of Change over PY	Estimated Actuals 2013/2014	Percent of Change over PY	Adoption Budget 2014/2015	Percent of Change over PY	Projected Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY
COLA Actual/Projection %		2.24%, -793980 deficit	3.24%, -77728 deficit		1.57%		0.86%		2.10%		2.30%	
ADA Actual/Projection (Number)		21,474	21,469	-0.02%	21,336	-0.62%	21,231	-0.49%	21,143	-0.41%	21,143	0.00%
<i>(excluding County and Charter)</i>												
REVENUES												
LCFF/Revenue Limit	8010-8099	110,434,902	111,799,543	1.24%	143,077,078	27.98%	164,689,373	15.11%	184,758,664	12.19%	194,584,138	5.32%
Federal	8100-8299	580,235	510,534	-12.01%	233,907	-54.18%	200,000	-14.50%	200,000	0.00%	200,000	0.00%
State	8300-8599	14,771,206	15,662,718	6.04%	3,706,896	-76.33%	3,706,896	0.00%	3,784,741	2.10%	3,871,790	2.30%
Local	8600-8799	2,607,205	2,500,442	-4.09%	2,053,278	-17.88%	1,182,826	-42.39%	932,826	-1343.97%	932,826	-106.34%
Total REVENUE TOTALS		128,393,548	130,473,237	1.62%	149,071,159	14.25%	169,779,095	13.89%	189,676,231	11.72%	199,588,754	5.23%
EXPENDITURES												
Certificated Salaries	1000-1999	65,250,758	66,985,938	2.66%	74,174,886	10.73%	79,416,486	7.07%	81,183,948	2.23%	82,388,566	1.48%
Classified Salaries	2000-2999	16,460,806	16,805,035	2.09%	19,902,098	18.43%	21,878,255	9.93%	22,369,762	2.25%	22,576,024	0.92%
Benefits	3000-3999	30,073,383	31,759,760	5.61%	34,637,728	9.06%	36,595,050	5.65%	37,079,883	1.32%	37,220,109	0.38%
Books & Supplies	4000-4999	3,058,150	2,561,979	-16.22%	9,413,855	267.44%	5,799,387	-38.40%	5,928,384	2.22%	5,958,026	0.50%
Contracts & Services	5000-5999	10,169,136	10,112,834	-0.55%	16,549,705	63.65%	18,446,094	11.46%	19,106,009	3.58%	19,885,726	4.08%
Capital Outlay	6000-6999	125,413	38,314	-69.45%	156,118	307.48%	114,000	-26.98%	114,000	0.00%	114,000	0.00%
Other Outgo	71XX-72XX,74XX	-	-		48,981		-		-		-	
Support Costs	7300-7399	(1,590,141)	(2,616,835)	64.57%	(2,382,192)	-8.97%	(1,779,977)	-25.28%	(1,738,161)	-2.35%	(1,738,161)	0.00%
Total Expenditures		123,547,505	125,647,025	1.70%	152,501,179	21.37%	160,469,295	5.22%	164,043,826	2.23%	166,404,290	1.44%
Excess (Deficiency) of Revenues over Expenditures		4,846,043	4,826,212	-0.41%	(3,430,020)	-171.07%	9,309,800	-371.42%	25,632,405	175.33%	33,184,463	29.46%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	1,792,523	1,800,876	0.47%	5,357,915	197.52%	5,183,487	-3.26%	1,498,487	-71.09%	1,498,487	
Transfers Out & Other Uses	7610-7699	62,601	1,025,170	1537.63%	1,076,111	4.97%	1,123,475	4.40%	1,123,475	0.00%	1,123,475	0.00%
Contributions	8980-8999	(7,376,483)	(8,487,215)	15.06%	(13,114,225)	54.52%	(14,862,867)	13.33%	(14,714,031)	0.00%	(15,585,326)	0.00%
Total, Other Sources & Uses		(5,646,561)	(7,711,509)	36.57%	(8,832,421)	14.54%	(10,802,855)	22.31%	(14,339,019)	32.73%	(15,210,314)	6.08%
NET INCREASE (DECREASE) IN FUND BALANCE		(800,518)	(2,885,297)	260.43%	(12,262,441)	325.00%	(1,493,055)	-87.82%	11,293,386	-856.39%	17,974,149	59.16%
FUND BALANCE, RESERVES												
Beginning Balance		26,995,147	26,194,629	-2.97%	23,309,333	-11.01%	11,046,892	-52.61%	9,553,837	-13.52%	20,847,223	118.21%
Audit Adjustments (rounding)		-	1		-		-	-	-		-	
Net Beginning Balance, July 1		26,995,147	26,194,630		23,309,333		11,046,892		9,553,837		20,847,223	
Ending Balance, June 30		26,194,629	23,309,333	-11.01%	11,046,892	-52.61%	9,553,837	-13.52%	20,847,223	118.21%	38,821,373	86.22%
Reserve Amounts:												
9711 Revolving Cash		100,000	100,000		100,000		100,000		100,000		100,000	
9712 Stores		181,386	120,218		170,000		170,000		170,000		170,000	
9740 Legally Restricted		-	-		-		-		-		-	
9789 Unassigned-Reserved for Economic Uncert		2,860,635	5,455,590	90.71%	7,699,555	41.13%	6,324,583	-17.86%	6,352,484	0.44%	6,434,547	1.29%
9790 Unassigned - Lottery		2,494,088	2,262,065		1,073,490		34,603		-		-	
9780 Assigned-Designated Carryover		2,027,932	3,910,589		-		-		-		-	
9780 Assigned-Designated Carryover - Lottery		97,840	212,870		-		-		-		-	
9790 Unassigned -		16,518,416	9,866,541		1,536,766		(1,358,510)		-		-	
9780 Assigned-LCAP Reserve per MPP		-	-		-		4,283,161		7,369,899		7,369,899	
9780 Assigned-LCFF increment 2nd year out		-	-		-		-		6,854,840		5,669,840	
9780 Assigned-LCFF increment 3rd year out		-	-		-		-		-		19,077,087	
9740 Assigned-		-	-		-		-		-		-	
9780 Assigned- MAA		1,914,332	1,381,459		467,081		-		-		-	

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2014/2015
General Fund: Restricted

DESCRIPTION	Object Codes	Unaudited Actuals 2011/2012	Unaudited Actuals 2012/2013	Percent of Change over PY	Estimated Actuals 2013/2014	Percent of Change over PY	Adoption Budget 2014/2015	Percent of Change over PY	Projected Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY
REVENUES												
LCFF/Revenue Limit	8010-8099	3,595,421	3,568,946	-0.74%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%
Federal	8100-8299	18,728,356	15,998,210	-14.58%	17,249,043	7.82%	13,670,423	-14.55%	13,670,423	0.00%	13,670,423	0.00%
State	8300-8599	11,439,595	12,179,498	6.47%	10,306,149	-15.38%	4,604,986	-62.19%	4,701,691	2.10%	4,809,830	2.30%
Local	8600-8799	22,750,571	18,831,655	-17.23%	12,027,887	-36.13%	10,756,561	-42.88%	10,756,561	0.00%	10,756,561	0.00%
Total Revenues		56,513,943	50,578,310	-10.50%	39,583,079	-21.74%	29,031,970	-42.60%	29,128,675	0.33%	29,236,814	0.37%
EXPENDITURES												
Certificated Salaries	1000-1999	19,131,052	16,736,393	-12.52%	18,151,409	8.45%	16,164,277	-3.42%	16,355,752	1.18%	16,642,309	1.75%
Classified Salaries	2000-2999	9,051,444	8,903,974	-1.63%	8,894,131	-0.11%	9,517,634	6.89%	9,698,058	1.90%	9,872,133	1.79%
Benefits	3000-3999	10,790,860	9,920,506	-8.07%	10,186,229	2.68%	10,073,121	-1.54%	10,121,403	0.48%	10,196,945	0.75%
Books & Supplies	4000-4999	3,138,718	4,125,251	31.43%	11,012,230	166.95%	5,429,295	31.61%	3,631,064	-33.12%	3,439,357	-5.28%
Contracts & Services	5000-5999	10,735,908	11,186,541	4.20%	9,630,884	-13.91%	6,323,889	-43.47%	6,099,278	-3.55%	6,129,775	0.50%
Capital Outlay	6000-6999	97,058	683,822	604.55%	148,802	-78.24%	1,000,000	46.24%	-	-100.00%	-	#DIV/0!
Other Outgo	71XX-72XX,74XX	116,516	116,505	-0.01%	67,532	-42.03%	6,704	-94.25%	6,704		6,704	
Support Costs	7300-7399	748,829	1,745,440	133.09%	1,282,632	-26.52%	711,733	-59.22%	711,733	0.00%	711,733	0.00%
Total Expenditures		53,810,385	53,418,431	-0.73%	59,373,849	11.15%	49,226,653	-7.85%	46,623,993	-5.29%	46,998,955	0.80%
Excess (Deficiency) of Revenues over Expenditures		2,703,558	(2,840,122)	-205.05%	(19,790,770)	596.83%	(20,194,683)	611.05%	(17,495,319)	-13.37%	(17,762,142)	1.53%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	125,393	151,243		6,302,492	4067.12%	2,135,000		2,135,000		2,135,000	
Transfers Out & Other Uses	7610-7699	1,070,291	1,762,375	64.66%	43,700,710	2379.65%	-	-100.00%	(41,816)		(41,816)	
Contributions	8980-8999	7,376,483	8,487,215	15.06%	13,114,225	54.52%	14,862,867	75.12%	14,714,031	-1.00%	15,585,326	5.92%
Total, Other Sources & Uses		6,431,585	6,876,083	6.91%	(24,283,993)	-453.17%	16,997,867	147.20%	16,890,847	-0.63%	17,762,142	5.16%
NET INCREASE (DECREASE) IN FUND BALANCE		9,135,143	4,035,961	-55.82%	(44,074,763)	-1192.05%	(3,196,816)	-179.21%	(604,472)	-81.09%	0	-100.00%
FUND BALANCE, RESERVES												
Beginning Balance		34,704,946	43,840,088	26.32%	47,876,049	9.21%	3,801,287	-91.33%	604,471	-84.10%	(0)	-100.00%
Audit Adjustments (rounding)		(1)	-	-100.00%	1	#DIV/0!	-		-		-	
Net Beginning Balance, July 1		34,704,945	43,840,088	26.32%	47,876,050	9.21%	3,801,287		604,471		(0)	
Ending Balance, June 30		43,840,088	47,876,049	9.21%	3,801,287	-92.06%	604,471	-98.74%	(0)	-100.00%	0	-119.65%
Reserve Amounts:												
9711 Revolving Cash		-	9,711		-		-		-		-	
9712 Stores		-	9,712		-		-		-		-	
9740 Legally Restricted		43,840,088	47,856,626		3,801,287		604,471		-		-	
9789 Unassigned-Reserved for Economic Uncert		-	-		-		-		-		-	
9790 Unassigned - Lottery		-	-		-		-		-		-	
9780 Assigned-Designated Carryover		-	-		-		-		-		-	
9780 Assigned-Designated Carryover - Lottery		-	-		-		-		-		-	
9790 Unassigned -Reserve for Future Shortfalls		-	-		-		-		-		-	
9780 Assigned-		-	-		-		-		-		-	
9780 Assigned-		-	-		-		-		-		-	
9780 Assigned-		-	-		-		-		-		-	
9740 Assigned-		-	-		-		-		-		-	
9780 Assigned- MAA		-	-		-		-		-		-	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(14,500.00)	0.00	(1,068,244.00)				
Other Sources/Uses Detail					7,318,487.00	1,123,475.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	354,781.00	0.00				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	29,210.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,500.00	0.00	684,253.00	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					850,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,685,000.00		
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	4,348,487.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,123,475.00	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	14,500.00	(14,500.00)	1,068,244.00	(1,068,244.00)	9,291,962.00	9,291,962.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	22,201.00	22,259.57	N/A	Met
Second Prior Year (2012-13)	22,213.00	22,267.16	N/A	Met
First Prior Year (2013-14) ¹	22,090.00	22,132.78	N/A	Met
Budget Year (2014-15)	22,031.14			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2011-12)		22,784	23,676	N/A	Met
Second Prior Year (2012-13)		22,698	23,575	N/A	Met
First Prior Year (2013-14)		22,629	22,588	0.2%	Met
Budget Year (2014-15)		22,447			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	21,471	23,676	90.7%
Second Prior Year (2012-13)	21,322	23,575	90.4%
First Prior Year (2013-14)	21,984	22,588	97.3%
		Historical Average Ratio:	92.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.3%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2014-15)	21,883	22,447	97.5%	Not Met
1st Subsequent Year (2015-16)	21,873	22,447	97.4%	Not Met
2nd Subsequent Year (2016-17)	21,863	22,447	97.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

ADA is extracted from Form A and includes district charter. Enrollment from Criterion 2 is district projected enrollment and does not include Charter that is why the % is so high.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	221,202,464.00	224,967,125.00	230,100,031.00
Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	22,132.78	22,031.14	21,933.91
b. Prior Year ADA (Funded)		22,132.78	22,031.14
c. Difference (Step 1a minus Step 1b)		(101.64)	(97.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.46%	-0.44%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	143,171,054.00	164,689,373.00	184,758,664.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)		0.28	0.34
d. Economic Recovery Target Funding (current year increment)			0.22
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.28	0.34
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		-0.46%	-0.44%
		-0.44%	-0.05%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.46% to .54%	-1.44% to .56%	-1.05% to .95%

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)	30,242,338.00	30,242,338.00		
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)	144,106,317.00	165,613,503.00	185,682,794.00	195,508,268.00
District's Projected Change in LCFF Revenue:		14.92%	12.12%	5.29%
LCFF Revenue Standard:		-1.46% to .54%	-1.44% to .56%	-1.05% to .95%
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)

Using new funding model.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	111,784,946.71	123,547,504.56	90.5%
Second Prior Year (2012-13)	115,550,733.80	125,647,025.14	92.0%
First Prior Year (2013-14)	128,714,712.00	152,501,179.00	84.4%
Historical Average Ratio:			89.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
		3.0%	3.0%
	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	137,889,791.00	160,469,295.00	85.9%	Not Met
1st Subsequent Year (2015-16)	140,633,593.00	164,043,826.00	85.7%	Not Met
2nd Subsequent Year (2016-17)	142,184,699.00	166,404,290.00	85.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

District is very close to target and will surpass once the Supplemental and Concentration funding is in full implementation.

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):	-0.46%	-0.44%	-0.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.46% to 9.54%	-10.44% to 9.56%	-10.05% to 9.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.46% to 4.54%	-5.44% to 4.56%	-5.05% to 4.95%

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)	17,482,950.00		
Budget Year (2014-15)	13,870,423.00	-20.66%	Yes
1st Subsequent Year (2015-16)	13,870,423.00	0.00%	No
2nd Subsequent Year (2016-17)	13,870,423.00	0.00%	No

Explanation:
(required if Yes)

13/14 includes deferred revenue from prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	14,013,045.00		
Budget Year (2014-15)	8,311,882.00	-40.68%	Yes
1st Subsequent Year (2015-16)	8,486,432.00	2.10%	No
2nd Subsequent Year (2016-17)	8,681,619.00	2.30%	No

Explanation:
(required if Yes)

14-15 consolidation of state revenues to LCFF.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	14,081,165.00		
Budget Year (2014-15)	11,939,387.00	-15.21%	Yes
1st Subsequent Year (2015-16)	11,689,387.00	-2.09%	No
2nd Subsequent Year (2016-17)	11,689,387.00	0.00%	No

Explanation:
(required if Yes)

The decrease is a combination of a drop in Special Education State funding and local donations which are not budgeted until received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	20,426,085.00		
Budget Year (2014-15)	11,228,682.00	-45.03%	Yes
1st Subsequent Year (2015-16)	9,559,448.00	-14.87%	Yes
2nd Subsequent Year (2016-17)	9,397,383.00	-1.70%	No

Explanation:
(required if Yes)

13/14 includes all carryovers. Subsequent drops are a reflection of drop in State and Federal Revenue.

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

First Prior Year (2013-14)	26,180,589.00		
Budget Year (2014-15)	24,769,983.00	-5.39%	No
1st Subsequent Year (2015-16)	25,205,288.00	1.76%	No
2nd Subsequent Year (2016-17)	26,015,501.00	3.21%	No

Explanation:
(required if Yes)

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)	45,577,160.00		
Budget Year (2014-15)	34,121,692.00	-25.13%	Not Met
1st Subsequent Year (2015-16)	34,046,242.00	-0.22%	Met
2nd Subsequent Year (2016-17)	34,241,429.00	0.57%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	46,606,674.00		
Budget Year (2014-15)	35,998,665.00	-22.76%	Not Met
1st Subsequent Year (2015-16)	34,764,736.00	-3.43%	Met
2nd Subsequent Year (2016-17)	35,412,884.00	1.86%	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)

13/14 includes deferred revenue from prior year.

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

14-15 consolidation of state revenues to LCFF.

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

The decrease is a combination of a drop in Special Education State funding and local donations which are not budgeted until received.

- 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)

13/14 includes all carryovers. Subsequent drops are a reflection of drop in State and Federal Revenue.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	210,819,423.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	210,819,423.00	2,108,194.23	4,955,103.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	16,962,744.86	18,058,832.19	16,539,416.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,494,088.39	12,128,606.41	2,610,256.00
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)	19,456,833.25	30,187,438.60	19,149,672.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	178,490,781.27	181,853,001.72	256,651,849.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	178,490,781.27	181,853,001.72	256,651,849.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.9%	16.6%	7.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.6%	5.5%	2.5%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(800,517.43)	123,610,105.71	0.6%	Met
Second Prior Year (2012-13)	(2,885,296.62)	126,672,195.14	2.3%	Met
First Prior Year (2013-14)	(12,262,441.00)	153,577,290.00	8.0%	Not Met
Budget Year (2014-15) (Information only)	(1,493,055.00)	161,592,770.00		

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)

Deficit spending is due to carryovers.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	22,440,316.00	26,995,147.01	N/A	Met
Second Prior Year (2012-13)	23,936,969.00	26,194,629.58	N/A	Met
First Prior Year (2013-14)	18,069,224.00	23,309,333.00	N/A	Met
Budget Year (2014-15) (Information only)	11,046,892.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	21,883	21,873	21,863
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	210,819,423.00	211,749,478.00	214,484,905.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	210,819,423.00	211,749,478.00	214,484,905.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,324,582.69	6,352,484.34	6,434,547.15
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)	6,324,582.69	6,352,484.34	6,434,547.15

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,966,073.00	6,352,484.00	6,434,547.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	34,603.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	5,191,480.00	5,217,114.00	5,232,494.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,192,156.00	11,569,598.00	11,667,041.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.83%	5.46%	5.44%
District's Reserve Standard (Section 10B, Line 7):	6,324,582.69	6,352,484.34	6,434,547.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(13,114,225.00)			
Budget Year (2014-15)	(15,041,868.00)	1,927,643.00	14.7%	Not Met
1st Subsequent Year (2015-16)	(14,714,031.00)	(327,837.00)	-2.2%	Met
2nd Subsequent Year (2016-17)	(15,585,326.00)	871,295.00	5.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	11,660,407.00			
Budget Year (2014-15)	7,318,487.00	(4,341,920.00)	-37.2%	Not Met
1st Subsequent Year (2015-16)	3,633,487.00	(3,685,000.00)	-50.4%	Not Met
2nd Subsequent Year (2016-17)	3,633,487.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	44,776,821.00			
Budget Year (2014-15)	1,123,475.00	(43,653,346.00)	-97.5%	Not Met
1st Subsequent Year (2015-16)	1,081,659.00	(41,816.00)	-3.7%	Met
2nd Subsequent Year (2016-17)	1,081,659.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) Increase in contributions is due to a loss of revenue in Special Education plus an additional contribution due to a 15% disproportionate share to resource 3312.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met) 13/14 to 14/15 a drop of 4,000,000 from fund 40 to fund 06 for District Technology Plan. 15/16 is the reduction from fund 17 of 3,600,000 for the opening of new school.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

13/14 a one-time move of Redevelopment of 44 million from fund 06 to fund 40.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				0
Certificates of Participation				
General Obligation Bonds	23	Bond Interest & Redemption Fund		365,192,743
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Workers Compensation Claims				12,045,338
TOTAL:				377,238,081

Type of Commitment (continued)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	109,563	0	0	0
Certificates of Participation				
General Obligation Bonds	28,264,037	26,875,619	27,041,248	27,006,170
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	62,955	62,955	62,955	62,955
Other Long-term Commitments (continued):				
Workers Compensation Claims	2,000,000	2,000,000	2,000,000	2,000,000
Total Annual Payments:	30,436,555	28,938,574	29,104,203	29,069,125
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?

Yes

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:

Each bargaining unit has a CAP. The retiree is responsible for everything over the CAP.

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
	7,343,840	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

24,280,898.00

b. OPEB unfunded actuarial accrued liability (UAAL)

16,972,727.00

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

Oct 20, 2011

Data must be entered.

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	2,832,118.00	2,832,118.00	2,832,118.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,770,281.00	1,770,281.00	1,770,281.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,547,312.00	1,651,778.00	1,774,605.00
d. Number of retirees receiving OPEB benefits	158	145	171

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)

Yes

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:

Workers Compensation

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

12,045,338.00
704,203.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs	3,129,253.00	3,129,253.00	3,129,253.00
b. Amount contributed (funded) for self-insurance programs	4,146,247.00	4,146,247.00	4,146,247.00

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	1,051.0	1,083.0	1,092.0	1,098.0

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.

Agreement ends 06/30/14

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

921,928

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
15,201,499	15,313,563	15,425,627
80.0%	80.0%	80.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,187,269	1,205,078	1,223,154
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	561.0	590.0	598.0	601.0

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.

Agreement shall remain in full force and effect from July 1, 2013 up to and including June 30, 2016. For the two subsequent years, salary and health benefits may be re-opened as well as two articles per party.

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

290,427

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
6,904,094	7,016,190	7,058,226
77.0%	77.0%	77.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
255,565	259,398	263,289
1.5%	1.5%	1.5%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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	157.0	163.0	164.0	164.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 10, 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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
