



WASHINGTON UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR
2014-2015

WASHINGTON UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2014-2015
WITH NARRATIVE SUMMARY

The Washington Unified School District (WUSD) budget was developed using the base program model which the Board of Education approved at its meeting on May 13, 2010.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2014-2015, it must recognize that the budget that is being presented is based on Governor Brown's May Revision which was presented on May 13, 2014. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

Regarding the May Revision, the Governor projects revenues to be \$2.4 billion higher, but total K-14 (Proposition 98) spending in the May Revision will only increase by \$242 million. This increase is largely dedicated to cover increases in services due to projected ADA growth. The most significant change in terms of the Washington Unified School District's budget planning since the Governor's January budget release is the proposal to begin immediately addressing the STRS unfunded liability with increased employer, employee, and state contributions starting in 2014-15. The impacts of this proposal are discussed later in this narrative.

Revenues for the budget were developed using the Local Control Funding Formula (LCFF) and a portion of the expenses were defined within the Local Control Accountability Plan (LCAP). Fiscal year 2013-2014 was the first year that the LCFF funding methodology was used and it remains unknown if the calculations that the District is making to project revenues is in line with calculations performed by the California Department of Education.

As with past practice, the overall development of the budget for fiscal year 2014-2015 was based upon the Governor's May Revision proposal for funding allocated to K-12 education. Revenue under the LCFF increased in fiscal 2014-2015 by 11.93%. The Unrestricted General Fund, Fund 01 is balanced with a surplus of \$554,540. This financial position allows the Board of Education and the Administration the opportunity to improve programs and services through the LCAP, restore prior unfunded positions, provide for employee salary enhancements, and contribute to the unfunded retirement liability of the CalSTRS and CalPERS retirement systems.

The Multi-Year Projection shows the District to be in a strong financial position; it's best since 2008-2009. However, it should be noted that the Multi-Year Projection does not have any dollars set aside for future salary and benefit negotiations nor increases in LCAP expenditures. The Multi-Year Projection shows the District to be in a position of fiscal solvency and therefore warrants a positive certification.

The major assumptions for the fiscal year 2014-2015 Budget are:

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13 and that it will take eight years to fully fund the LCFF. This is simple in concept and initially complex in application. The following describes only the basic components of the formula and transition into the LCFF.

The most distinct difference between the former revenue model and the LCFF relates to the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one step in the formula's calculation and have four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth; (3) Percentage of Gap Funding; and (4) COLA.

In addition there are several other factors that are included in the calculation of funding for each school district in the state. For the Washington Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted in the following paragraphs.

K-3 Grade Span Adjustment (GSA) The base grant for the K-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Washington Unified School District, the current collective bargaining agreement is to attempt to maintain a class size ratio of 20:1. The funding associated with this adjustment for the 2014-15 fiscal year is estimated at \$1,181,605.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English learners or as foster youth. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 69.53% unduplicated percentage is expected to generate a concentration grant of 14.53% of its ADA.

The following charts are a result from the LCFF Calculator 2014-2015 Budget Development funding model. The three charts providing data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding.

In Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$5,688,395, or an 11.93% increase. The increase is a result of the State funding the gap between the entitlement and last year's funding at a rate of 28.05%.

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two subsequent years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2014-2015, the MPP amount is \$2,915,675.

CALCULATE LCFF TARGET						
				COLA	0.860%	
Unduplicated as % of Enrollment	2 yr average			69.53%	69.53%	2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,354.57	7,012	729	1,077	562	22,085,867
Grades 4-6	1,653.94	7,117		990	517	14,263,579
Grades 7-8	1,072.50	7,328		1,019	532	9,522,728
Grades 9-12	2,052.81	8,491	221	1,212	633	21,671,515
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,133.82	53,571,026	2,170,153	7,754,157	4,048,354	67,543,688
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,954,852

Chart #1 – LCFF Target

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2014/15
LOCAL CONTROL FUNDING FORMULA TARGET			67,954,852
LOCAL CONTROL FUNDING FORMULA FLOOR			47,675,368
Difference or GAP (LCFF Target less LCFF Floor, if positive)			20,279,484
Multiply difference by funding rate	28.05%		5,688,395
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Minimum State Aid provision			53,363,763
CALCULATE STATE AID			
LCFF Funding before Minimum State Aid			53,363,763
Less Property Taxes including RDA			(7,503,226)
LCFF state aid (before Min State Aid)			45,860,537
TOTAL STATE AID			45,860,537
Addition to LCFF due to Minimum State Aid provision			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			53,363,763
CHANGE OVER PRIOR YEAR	11.93%	5,688,395	
LCFF Entitlement PER ADA			7,480
PER ADA CHANGE OVER PRIOR YEAR	11.93%	797	

Chart #2 – LCFF Entitlement

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP				
	2014-15	2015-16	2016-17	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,323,622	\$ 3,661,983	\$ 2,404,539	
Current year Minimum Proportionality Percentage (MPP)	8.89%	6.76%	4.15%	

Chart #3 – Minimum Proportionality Percentage (MPP)

Common Core Implementation Grant To support the implementation of the Common Core State Standards, apportionments were made from funds provided in Assembly Bill (AB) 86, Section 85. Apportionment letters were issued August 23, 2013. School districts, county offices of education, charter schools, and state special schools receiving these funds may encumber the funds any time during the 2013-14 or 2014-15 fiscal years. Districts could expend funds for any of the following purposes: 1) Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content; 2) Instructional materials aligned to the academic content standards referenced above; 3) Integration of the academic content standards through technology-based instruction for purposes of improving the academic performance of pupils.

For the Washington Unified School District, these funds total \$1.4M and, as a condition of receiving the funds, the District had to develop and adopt a plan delineating how funds shall be spent. The plan was explained in a public meeting of the District's governing board before its adoption in a subsequent public meeting. For the 2014-2015 fiscal year, the budget assumes that the remaining Common Core Implementation Grant funds will be fully expended by June 30, 2015.

Categorical Funding Philosophy Shift The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. See Appendix A for a list of the programs folded into the LCFF.

The State Budget maintains funding and program requirements for the following categorical programs (Regulated Programs):

Resource	Program Name
6010	After School Education & Safety Program
7010	Agricultural Vocational Education (proposed to be rolled into LCFF in 2014-15)
7210	American Indian Early Childhood Education (2014-15 COLA .86%)
0000	Assessments
7365	Foster Youth Services Programs (2014-15 COLA .86%)
7220	Partnership Academies
7400	Quality Education Investment Act
6500	Special Education
6055	State Preschool

Williams Act: Funding is absorbed by the LCFF, but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP).

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of the inclusion of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond. This could mean a significant drop in lottery funding for some agencies.

The CDE estimates that the lottery will provide \$156 per ADA (\$126 per ADA in unrestricted lottery revenues and \$30 per ADA in Prop. 20 revenues) for 2014-15. The lottery rate will produce revenues of \$928,746 unrestricted and \$221,130 Prop 20 restricted.

Mandated Costs: The adopted budget increases the Mandate Block Grant (MBG) allocation by \$50 million, and the funds will be distributed to districts with high schools for graduation requirements. The budget suspends a variety of other mandates outside the MBG. Districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. Charter schools will receive \$14 per ADA for grades K-8, and \$42 per ADA for grades 9-12. COEs will receive \$29 per ADA grades K-8 and \$57 per ADA grades 9-12. The Governor proposes adding three additional mandates to the block grant starting in 2014-15 - Uniform Complaint Procedures, Public Contracts, and Charter Schools IV - without proposing any increase to the amount of the block grant.

Routine Restricted Maintenance: LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe, clean and in good repair.

Enrollment Assumption For the 2014-2015 fiscal year, enrollment is anticipated to be flat for budgeting purposes. At the time of budget development, enrollment that had been trending upwards appeared to be leveling off. As such, the budget model was adjusted to be in line with conservative budgeting practices and maintains the current enrollment levels by grade span. The enrollment to average daily attendance (ADA) is 95.8% which results in the following assumption:

	2012-13	2013-14	2014-15	2015-16	2016-17
ADA	6,999.63	7,133.82	7,133.82	7,133.82	7,133.82

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education Revenues for special education will continue to be funded outside the LCFF and are projected using the Yolo SELPA AB 602 funding model. Revenues are estimated to be \$2,018,639. This assumption applies a COLA the Governor proposes at 0.85%, which is estimated to be \$4.39 per ADA. The estimated deficit in special education funding is 4.1%.

The state has convened a Special Education Task Force to focus on identifying the vision and mission for students with disabilities, and to propose possible reforms. The task force is expected to issue recommendations in late 2014. See the following two web links for more details on the task force:

<http://www.cde.ca.gov/be/pn/pn/ssetfprojectsummary.asp>
<http://www.smcoe.k12.ca.us/spedtf/Pages/default.aspx>

In January, the Governor’s proposed language would have authorized the CDE to assess a fee on District’s that acquire accessible instructional materials for the visually impaired through the CDE clearinghouse. At the May Revision, this proposal was withdrawn.

Federal Revenues Federal Special Education revenues are projected at \$1,277,306 and are based on the Yolo SELPA PL94-142 allocation model. Federal NCLB funding (Title I, Title II, Title III, etc.) is estimated to be \$2,239,420.

Federal Funding Sequestration On January 18, 2014, the President signed the Consolidated Appropriations Act, which finalized fiscal year (FY) 2014 funding for all government agencies including Education and ends the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act is still in effect until 2023, and its sequestration elements still could come into play in future years. The Labor, Health and Human Services and Education section of the Consolidated Appropriations Act funds Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the 5.23% sequestration cuts these programs experienced in FY 2013. Districts receiving Impact Aid funding will see the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid is now funded at \$100 million above its pre-sequestration FY 2013 level.

For the 2014-15 school year, which is funded with FY 2014 funds, the District expects a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program will be funded at 5.0% above the FY 2013

sequestration levels.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The District is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the LCAP. These cost(s) will be associated with the requirement to provide increased or improved services associated with the minimum proportional percentage (MPP) requirement. In addition, the District will not be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

Local Control Accountability Plan The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how the District will plan for as well as be held accountable for LCFF funding for all pupils. Accordingly, the District is expected to and has developed a budget and accountability plan for fiscal 2014-15 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations which have been incorporated into the District's LCAP which has locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils. Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

Prior to being adopted, the LCAP must be presented at a public hearing held by the District's governing board to solicit recommendations and comments from the public. The LCAP and budget public hearings must be held at the same meeting. The public hearing must take place in advance of, and at a meeting separate from, the board meeting to adopt the LCAP and the District's annual budget (EC 42127 and 52062). The LCAP and fiscal 2014-2015 Budget public hearing is being held on June 12, 2014 and the adoption of both plans is scheduled for June 26, 2014.

As a summary statement, the LCAP is intended to address the needs of all students by clearly defining the investments the District will make and the actions it will take to support student success. The District's LCAP process engaged stakeholders, supports transparency and promotes accountability at the local level. This process will assist the District in preparing a performance-based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

Staffing Assumptions District enrollment projections are: Grades K-3 – 2,457; Grades 4-8 – 2,845; Grades 9-12 – 2,143 for a total enrollment of 7,444. In comparison to the 2013 CBEDS report, enrollment is expected to be flat as noted in the Revenue section above.

RCHS is being staffed based on the formula approved in the base program. This formula, assuming an enrollment of 2,050 students, creates a base FTE of 77.13.

Projected Staffing Formula for River City High School 2014-15

Adopted Budget Version

Staffing formula assumes 9th, 10th, and 11th grade course requests of 8. For 12th grade, course requests are 6.4.

Base FTE =							
$\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$							
	Enrollment 14-15 Projection w/ 2013 CBEDS	New Enrollees	SDC P-2 Enrolled	Adjusted Enrollment	Enroll Attrition AVG = 96.78%	Request per Student	Total Requests
9th grade	539		13	532.5	95.85%	8	4083.21
10th grade	525		7	521.5	94.69%	8	3950.4668
11th grade	508		7	504.5	95.25%	8	3777.01493
12th grade	478		9	473.5	100.00%	6.4	3461.285
	2050			2032			
Total Requests							15271.9767
Sections Taught per Teacher	6						2545.32945
Class Size	33						77.1311956
Base FTE by Formula						Nearest section	77.13
Additionally Funded FTE							5.00
AFJROTC FTE @ 50% of Staffing							1.00
		2013-2014	81.43			Total FTE	83.13
BOE Approval Date: TBD						Total Sections	498.787173

Published Date 6/5/2014

Yolo High is being staffed based on the revised formula approved by the Board of Education in March, 2013. The formula, assuming an enrollment of 125 students, creates a base FTE of 9.15.

Projected Staffing Formula for Yolo Education Center 2014-15

Adopted Budget Version

Staffing formula assumes 9th, 10th, and 11th grade course requests of 8. For 12th grade, course requests are 6.4.

Base FTE =							
$\frac{(\text{Enrollment adjustment}) [(8)(9^{\text{th}} \text{ enrollment}) + (8)(10^{\text{th}} \text{ enrollment}) + (8)(11^{\text{th}} \text{ enrollment}) + (6.4)(12^{\text{th}} \text{ enrollment})]}{(\text{Sections per Teacher})(\text{Class Load})}$							
	Enrollment 2013 CBEDS	New Enrollees	SDC P-2 Enrolled	Adjusted Enrollment	Enroll Attrition AVG = 86.2%	Request per Student	Total Requests
9th grade	0		0	0	72.00%	8	0
10th grade	21		0	21	82.10%	8	137.928
11th grade	54		0	54	92.22%	8	398.3904
12th grade	50		0	50	80.42%	6.4	257.344
				125			
Total Requests							793.6624
Sections Taught per Teacher	6						132.277067
Class Size	15						8.81847111
Base FTE by Formula						Nearest section	8.82
Categorically Funded FTE							0.33
		2012-2013	7.54			Total FTE	9.15
						Total Sections	54.8908267

The K-8, K-5, and K-2 programs are being staffed at the following ratios:

Regular Education

Grade Level	Teacher / Student Ratio
K – 3	20:1
4	31:1
5	31:1
6 – 8	31:1

Note: the exception to the above is at Elkhorn Elementary which is a QEIA school which requires a teacher / student ratio of 25:1 in grades 4 thru 8. This ratio is funded by QEIA funds thru fiscal 2014-15. Once program participation ends, the classes will adjust to the above ratios which will require a certificated staffing reduction affecting a potential certificated layoff.

Special Education

SELPA DIS	Teacher / Student Ratio
Speech K-12	1:55
Speech Pre-School	1:40
Resource Specialist	1:28
SDC – Severe	1:10 / 1:12
SDC – Non Severe	1:12 / 1:15
Occupational Therapy	1:50

Site Administrator staffing is at the level of the base program.

Salaries and Benefits The cost of salaries and benefits in the fiscal 2014-2015 Budget are based on actual staffing costs reflective of staff identified in position control. Salaries include an estimate for the cost of funding the salary increase due to the Washington Teacher's Association (WTA) and California School Employees Association (CSEA) collective bargaining agreements. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 2%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2012-2013 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

Certificated Employees

STRS	9.50%
Medicare	1.450%
UI	0.05%
Workers Comp	3.8141%
<i>Total Statutory Benefits</i>	<i>14.8141%</i>
Health & Welfare	\$10,771 annual

Classified Employees

PERS	11.771%
Social Security	6.200%
Medicare	1.450%
UI	0.05%
Workers Comp	3.8141%
<i>Total Statutory Benefits</i>	23.2851%
Health & Welfare	\$10,940 annual

Retirement Systems The Washington Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. Both systems are anticipating increase in rates as shown in the tables below:

CalSTRS Actual and Proposed Rates

	2013-14 <i>Actual</i>	2014-15 <i>Proposed</i>	2015-16 <i>Proposed</i>	2016-17 <i>Proposed</i>	2017-18 <i>Proposed</i>	2018-19 <i>Proposed</i>	2019-20 <i>Proposed</i>	2020-21 <i>Proposed</i>
Employer	8.25%	9.5%	11.1%	12.7%	14.3%	15.9%	17.5%	19.1%
State	3.04%	3.45%	4.89%	6.33%	6.33%	6.33%	6.33%	6.33%
Member (2% at 60)	8.00%	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.00%	8.08%	8.56%	9.21%	9.21%	9.21%	9.21%	9.21%

CalPERS Actual and Projected Rates

2013-14 Actual	2014-15 Actual	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
11.442%	11.771%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

The impact to the budget year for the Washington Unified School District is significant. For CalPERS, the rate increase will cost the District as an employer an additional \$35,000. The rate increase in the CalSTRS system will cost the District as an employer an additional \$370,000.

Site Budgets have been developed with the BOE approved funding levels and are as follows:

	2014/15 Unrestricted Site Budgets - Adopted		
	<i>Unrestricted Lottery (RE 1100)</i>	<i>Local Control Funding Formula (RE 0795)</i>	<i>Total Unrestricted Site Budget</i>
Elkhorn Village Elementary	\$ -	\$ 44,730	\$ 44,730
Westfield Village Elementary	-	37,721	37,721
Westmore Oaks Elementary	-	62,449	62,449
Southport Elementary	-	69,851	69,851
Bridgeway Island Elementary	-	78,514	78,514
Stonegate Elementary	-	58,039	58,039
Riverbank Elementary	-	67,253	67,253
River City High	295,250	-	295,250
Yolo High	20,093	-	22,664
<i>(includes Evergreen Elementary)</i>		788	
<i>(includes Evergreen Middle)</i>	602	1,181	
West Sac Independent Study	3,260	315	3,575
Totals:	\$ 319,206	\$ 420,840	\$ 740,046

Indirect Cost Rate The 2013-2014 indirect cost rate is 7.58% per CDE approval. For programs where guidelines allow, the full Indirect charge will be made. Where program guidelines for categorical or federal programs require a cap on the indirect cost rate, the State approved rate will be adjusted accordingly.

ENDING FUND BALANCE

The projected ending fund balance for fiscal 2014-2015 for the Unrestricted and Restricted general fund is as follows:

	<u>2014/2015</u>	
	Unrestricted	Restricted
Ending Fund Balance	<u>\$ 10,528,915</u>	<u>\$ 274,142</u>
Components of EFB		
Economic Uncertainty Reserve	3,942,432	-
Stores / Cash	60,000	-
Prepaid Expense		-
All Other	-	-
Legally Restricted	-	49,406
Deferred Maintenance Reserve	1,750,000	-
Undesignated	<u>\$ 4,776,483</u>	<u>\$ 224,736</u>

OTHER MATTER OF FISCAL INTEREST

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

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

Cross Fiscal Year Principal Apportionment Deferrals K-12 principal apportionment cross fiscal year deferrals have declined from \$7.4 billion in 2012-13 to \$5.6 billion in 2013-14 (see table below). The Governor is proposing to eliminate all cross fiscal year deferrals in 2014-15.

Time Frame	2012-13	2013-14	2014-15
February to July	\$531.720 million	Rescinded	
March to August	\$1.029 billion	Rescinded	

April to August	\$763.794 million	Rescinded	
April to July	\$594.748 million	\$917.5 million	Elimination proposed
May to July	\$1.977 billion	\$2.352 billion	Elimination proposed
June to July	\$2.5 billion	\$2.352 billion	Elimination proposed
Deferred across fiscal years	\$7.4 billion	\$5.6 billion	\$0 (proposed)

Education Protection Account The Education Protection Account (EPA) provides Districts with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows: 2016, additional ¼ cent sales tax expires; 2018, increase to personal income tax for high income earners expires.

The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement. EPA entitlements will continue to be calculated on revenue limit entitlements even under the LCFF. EPA will be apportioned quarterly in September, December, March, and June.

EPA Entitlement as % of statewide adjusted Revenue Limit	18.19%	18.19%
CALCULATE APPLICATION OF EPA		
	2014-15	2015-16
EPA Entitlement		
Proportionate Share*	6,881,651	6,881,651
Min EPA \$200/ADA	1,426,764	1,426,764
EPA Allocation	6,881,651	6,881,651

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, the Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because it is new and unfamiliar, and it has a varying impact from district to district.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs over the past seven (7) years. For the District, estimated increases in 2015-16 and 2016-17 are \$4.8M and \$2.4M respectively as shown below in Chart #5 – 2014-2015 Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT				
	<u>2015/16</u>		<u>2016-17</u>	
LOCAL CONTROL FUNDING FORMULA TARGET	69,384,509		70,975,549	
LOCAL CONTROL FUNDING FORMULA FLOOR	53,363,763		58,232,468	
Difference or GAP (LCFF Target less LCFF Floor, if positive)	16,020,746		12,743,081	
Multiply difference by funding rate	30.39%	4,868,705	19.50%	2,484,901
ECONOMIC RECOVERY PAYMENT	-		-	
LCFF Entitlement before Minimum State Aid provision	58,232,468		60,717,369	

CHART #5 – 2014-2015 BUDGET MYP LCFF ENTITLEMENT CALCULATION

As this level of funding is unprecedented and the State's economy is showing signs of slowing down, an assumption that the LCFF gap funding will materialize is a best case scenario. There are already additional pressures being put on the Legislature to restore prior year funding cuts in areas of the budget other than education.

The Board of Education's budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a "middle of the road" or "worst-case scenario" so that risk(s) can be highlighted. With fiscal 2013-2014 being the first year of the LCFF, the MYP for the Budget Report continues to assume a more conservative increase in funding as shown below in Chart #6 – 2014-2015 Budget MYP.

	<i>Funded Increase @ 11.9%</i>		<i>Funded Increase @ 4.5%</i>		<i>Funded Increase @ 2.1%</i>	
	<u>2014/2015</u>		<u>2015/2016</u>		<u>2016/2017</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$54,365,302	\$ 7,777,390	\$56,796,031	\$ 7,846,076	\$57,981,416	\$ 7,879,572
Total Expenditures / Uses / Sources	53,810,762	8,639,155	53,938,389	8,047,782	54,917,610	7,859,395
Net Increase/Decrease	\$ 554,540	\$ (861,765)	\$ 2,857,642	\$ (201,706)	\$ 3,063,806	\$ 20,177
Beginning Fund Balance	9,974,375	1,135,907	10,528,915	274,142	13,386,557	72,436
Ending Fund Balance	\$ 10,528,915	\$ 274,142	\$ 13,386,557	\$ 72,436	\$ 16,450,363	\$ 92,613
Components of EFB						
Economic Uncertainty Reserve	3,942,432	-	4,021,281	-	4,021,281	-
Stores / Cash	60,000	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
All Other	-	-	-	-	-	-
Legally Restricted	-	49,406	-	63,243	-	63,243
Deferred Maintenance Reserve	1,750,000	-	2,000,000	-	2,000,000	-
Undesignated	\$ 4,776,483	\$ 224,736	\$ 7,305,276	\$ 9,193	\$ 10,369,082	\$ 29,370

CHART #6 – 2014-2015 BUDGET MYP

GENERAL FUND CONCLUSION

Overall the District's fiscal position continues to improve. With the potential influx of revenues in future years that the Local Control Funding Formula promises to bring, the District's long awaited recovery continues. However, with the implementation of the LCAP, caution is warranted as the variables that the LCAP can bring are still unknown. In addition, the Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years. The surpluses assume that spending is flat; an assumption that may be a temptation the Legislature cannot resist. In the interim, the District must continue to be prudent in the deployment of the Local Control Accountability Plan which, aligned with the Board of Education's 2014 Goals, will help guide the spending habits of the District for the next three (3) years.

ALL OTHER FUNDS

*It is important to note that **none** of the following funds currently budgeted for fiscal 2014-2015 require a contribution from the unrestricted general fund with the exception of the Adult Education Fund and Child Development Fund as noted in each funds revenue assumptions.*

ADULT EDUCATION – FUND 11

REVENUE ASSUMPTIONS

Adult education funds continue to be folded into the LCFF and are intended to be flexible for any educational purpose. However, the enacted 2013-2014 budget changed provisions for adult education from the status quo to maintenance of effort model for two years. For the 2013-14 and 2014-15 fiscal years only, the District is required to expend no less for the adult education program than the amount spent in the 2012-13 fiscal year. Maintenance of Effort compliance has been added to the Audit Guide for the 2014-2015 fiscal year.

As noted, revenues for the Adult Education program are part of the LCFF and are accounted for in the general fund. A transfer will be made during the fiscal year to the Adult Education program as budgeted. In addition, transfers made into the Adult Education Fund from the General Fund are in an amount not to exceed Adult Education Fund expenditures; leaving the fund with an ending fund balance of zero. As a result of this contribution, this fund does not require the Board of Education to “commit” any of the funds under the rules of GASB #54.

EXPENDITURE ASSUMPTIONS

Projected expenditures are in line with Maintenance of Effort requirements based on spending in fiscal year 2012-13. Year-over-year expenditures are down roughly \$18,000 due to the one-time purchase of books and supplies in fiscal 2013-14.

CHILD DEVELOPMENT – FUND 12

REVENUE ASSUMPTIONS

The 2014-15 budget does not include funding for cost of living adjustments (COLA) for child development programs. Fees still must be assessed and collected for families with children in part-day preschool programs, families receiving wraparound childcare services, or both; fees cannot exceed 10% of the family’s total income. The budget includes \$10 million to serve an additional 3,300 full-day children in general child care programs, alternative payment programs, and migrant child care.

For the local budget, the Child Development is currently budgeted to be a deficit program for fiscal 2014-15 in the amount of \$98,949.80. This deficit does not include last minute changes the legislature included in the State Budget that will increase the revenue stream of the fund.

The Administration will work with the Program Administrator to continue to assess the fund and ensure controls are in place to mitigate and / or eliminate the projected deficit. An update on the status of the deficit will be presented during the First Interim report with an estimate of the potential contribution needed from the General Fund to balance the Child Development Fund.

EXPENDITURE ASSUMPTIONS

The staffing ratio for the preschool program is 1:8.

The staffing for the Child Development program is in line with the anticipated enrollment and takes into consideration partnership agreements with the YCOE HeadStart program and the City's UP4WS program.

CAFETERIA – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data.

State and Local Revenues were adjusted based on historical participation as well as third party vending services that the Cafeteria fund provides; i.e. summer foods program; service provided to the West Sacramento Early College Prep Charter; service provided to Holy Cross, etc.

EXPENDITURE ASSUMPTIONS

All expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided.

CAPITAL FACILITIES – FUND 25

The payment of developer fees and redevelopment agency proceeds are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a beginning fund balance of \$11,448,135. Currently, the Certificate of Participation (COP) that the district issued for the new high school requires an annual debt service payment, which is made from this fund.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$1,700,000.00.

Redevelopment agency fees are estimated at \$1,000,000.00.

Interest earnings are estimated at \$300,500.00.

EXPENDITURE ASSUMPTIONS

As noted above, the annual COP payment on the new high school is made from this fund. The debt service cost for this year is \$4,755,841 with \$1,095,342 being reimbursed by the City of West Sacramento.

In addition to the COP payment, the following projects are planned for fiscal 2014-2015:

- a. Phase #1 Bryte to Career Technical Education Campus estimated to cost \$1,200,000.
- b. Replace / Modernize portable classrooms at Southport estimated to cost \$150,000.000.
- c. Minor renovation at the Alyce Norman campus.

DEBT SERVICE – FUND 56

This fund is the debt service fund for the QSCB and CREB issuance the District issued for Solar Power Phase #1 and #2. This fund is used to accumulate dollars for the balloon payment due on the QSCB in the 15th year as well as the annual payments for the CREB.

REVENUE ASSUMPTIONS

Revenue from interest earnings and general fund transfers are anticipated to be \$944,954.00.

EXPENDITURE ASSUMPTIONS

Per the Yolo Auditor/Controller, expenditures for this fund are anticipated to be \$887,614.00.

WUSD SCHOLARSHIPS – FUND 73

This fund holds scholarship monies for two trusts: The Reuter Family Trust Fund and the Virginia Ortiz Scholarship Fund. Scholarships are paid from these two trusts to graduating seniors to further their education.

REVENUE ASSUMPTIONS

The only revenue assumed for this fund is interest earnings of \$200.00.

EXPENDITURE ASSUMPTIONS

The only expenditures assumed for this fund are annual scholarship awards in the amount of \$2,100.00.

END – BUDGET ASSUMPTIONS – WUSD – 2014-2015

2014-2015 Budget General Fund - Revenue Limit Summary Fund 01 - 13/14 Estimated Actual Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	47,145,627.00	-	47,145,627.00
2. Federal Revenues	-	4,331,790.00	4,331,790.00
3. Other State Revenue	1,189,636.00	3,039,262.00	4,228,898.00
4. Other Local Revenue	413,303.00	2,253,718.00	2,667,021.00
5. Total Revenues	48,748,566.00	9,624,770.00	58,373,336.00
B. Expenditures			
1. Certificated Salaries	23,044,918.00	4,843,926.00	27,888,844.00
2. Classified Salaries	6,785,921.00	2,156,355.00	8,942,276.00
3. Employee Benefits	7,772,172.00	1,863,826.00	9,635,998.00
4. Books and Supplies	1,769,665.00	1,588,020.00	3,357,685.00
5. Services and Other Operating Expenses	4,680,497.00	4,084,032.00	8,764,529.00
6. Capital Outlay	442,769.00	48,000.00	490,769.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	67,049.00	152,013.00
8. Other Outgo - Transfers of Indirect Costs	(1,161,867.00)	869,706.00	(292,161.00)
9. Total Expenditures	43,419,039.00	15,520,914.00	58,939,953.00
C. Excess (Deficiency) of Revenues over Expenditures	5,329,527.00	(5,896,144.00)	(566,617.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(927,229.00)	(927,229.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,750,345.00)	5,750,345.00	-
4. Total, Other Financing Sources / Uses	(5,750,345.00)	4,823,116.00	(927,229.00)
E. Net Increase (Decrease) in Fund Balance	(420,818.00)	(1,073,028.00)	(1,493,846.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,411,420.56	2,208,935.88	12,620,356.44
b. Audit Adjustments	211,317.00	-	211,317.00
c. As of July 1 - Audited	10,622,737.56	2,208,935.88	12,831,673.44
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,622,737.56	2,208,935.88	12,831,673.44
2. Ending Balance	10,201,919.56	1,135,907.88	11,337,827.44
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	28,640.74	-	28,640.74
Prepaid Expenses	23,695.00	950.00	24,645.00
All Others	-	-	-
b. Restricted	-	1,134,958.90	1,134,958.90
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,826,181.00	-	3,826,181.00
Unassigned/Unappropriated	4,798,402.82	(1.02)	4,798,401.80

2014-2015 Budget General Fund - Revenue Limit Summary Fund 01 - Adopted Budget Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	52,836,557.00	-	52,836,557.00
2. Federal Revenues	-	4,034,360.00	4,034,360.00
3. Other State Revenue	1,179,645.00	1,526,359.00	2,706,004.00
4. Other Local Revenue	349,100.00	2,216,671.00	2,565,771.00
5. Total Revenues	54,365,302.00	7,777,390.00	62,142,692.00
B. Expenditures			
1. Certificated Salaries	25,050,536.00	4,538,140.00	29,588,676.00
2. Classified Salaries	7,400,403.00	2,070,521.00	9,470,924.00
3. Employee Benefits	9,179,975.00	1,803,657.00	10,983,632.00
4. Books and Supplies	1,647,961.00	710,018.00	2,357,979.00
5. Services and Other Operating Expenses	5,847,795.00	3,103,849.00	8,951,644.00
6. Capital Outlay	602,000.00	48,000.00	650,000.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	67,050.00	152,014.00
8. Other Outgo - Transfers of Indirect Costs	(1,017,895.00)	688,393.00	(329,502.00)
9. Total Expenditures	48,795,739.00	13,029,628.00	61,825,367.00
C. Excess (Deficiency) of Revenues over Expenditures	5,569,563.00	(5,252,238.00)	317,325.00
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(617,995.00)	(617,995.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,015,023.00)	5,015,023.00	-
4. Total, Other Financing Sources / Uses	(5,015,023.00)	4,397,028.00	(617,995.00)
E. Net Increase (Decrease) in Fund Balance	554,540.00	(855,210.00)	(300,670.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,201,919.00	1,135,907.88	11,337,826.88
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	10,201,919.00	1,135,907.88	11,337,826.88
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,201,919.00	1,135,907.88	11,337,826.88
2. Ending Balance	10,756,459.00	280,697.88	11,037,156.88
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	280,698.90	280,698.90
All Others	-	-	-
b. Restricted	-	-	-
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,750,000.00	-	1,750,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,019,075.00	-	4,019,075.00
Unassigned/Unappropriated	4,927,384.00	(1.02)	4,927,382.98

2014-2015 Budget
General Fund - Revenue Limit Summary
Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(5,690,930.00)	-10.77%	-	#DIV/0!	(5,690,930.00)
2. Federal Revenues	-	0.00%	297,430.00	7.37%	297,430.00
3. Other State Revenue	9,991.00	0.85%	1,512,903.00	99.12%	1,522,894.00
4. Other Local Revenue	64,203.00	18.39%	37,047.00	1.67%	101,250.00
5. Total Revenues	(5,616,736.00)	-10.33%	1,847,380.00	23.75%	(3,769,356.00)
B. Expenditures					
1. Certificated Salaries	(2,005,618.00)	-8.01%	305,786.00	6.74%	(1,699,832.08)
2. Classified Salaries	(614,482.00)	-8.30%	85,834.00	4.15%	(528,648.08)
3. Employee Benefits	(1,407,803.00)	-15.34%	60,169.00	3.34%	(1,347,634.15)
4. Books and Supplies	121,704.00	7.39%	878,002.00	123.66%	999,706.07
5. Services and Other Operating Expenses	(1,167,298.00)	-19.96%	980,183.00	31.58%	(187,115.20)
6. Capital Outlay	(159,231.00)	-26.45%	-	0.00%	(159,231.26)
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	(1.00)	0.00%	(1.00)
8. Other Outgo - Transfers of Indirect Costs	(143,972.00)	14.14%	181,313.00	26.34%	37,341.14
9. Total Expenditures	(5,376,700.00)	-11.02%	2,491,286.00	19.12%	(2,885,414.57)
C. Excess (Deficiency) of Revenues over Expenditures	(240,036.00)	-4.31%	(643,906.00)	12.26%	(883,941.43)
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	(309,234.00)	50.04%	(309,234.00)
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	(735,322.00)	14.66%	735,322.00	14.66%	0.15
4. Total, Other Financing Sources / Uses	(735,322.00)	14.66%	426,088.00	9.69%	(309,233.85)
E. Net Increase (Decrease) in Fund Balance	(975,358.00)	-175.89%	(217,818.00)	25.47%	(1,193,175.29)

GENERAL FUND

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		47,145,627.00	0.00	47,145,627.00	52,836,557.00	0.00	52,836,557.00	12.1%
2) Federal Revenue	8100-8299		0.00	4,331,790.00	4,331,790.00	0.00	4,034,360.00	4,034,360.00	-6.9%
3) Other State Revenue	8300-8599		1,189,636.00	3,039,262.00	4,228,898.00	1,179,645.00	1,526,359.00	2,706,004.00	-36.0%
4) Other Local Revenue	8600-8799		413,303.00	2,253,718.00	2,667,021.00	349,100.00	2,216,671.00	2,565,771.00	-3.8%
5) TOTAL, REVENUES			48,748,566.00	9,624,770.00	58,373,336.00	54,365,302.00	7,777,390.00	62,142,692.00	6.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		23,044,918.00	4,843,926.00	27,888,844.00	25,050,536.00	4,538,140.00	29,588,676.00	6.1%
2) Classified Salaries	2000-2999		6,785,921.00	2,156,355.00	8,942,276.00	7,400,403.00	2,070,521.00	9,470,924.00	5.9%
3) Employee Benefits	3000-3999		7,772,172.00	1,863,826.00	9,635,998.00	9,179,975.00	1,803,657.00	10,983,632.00	14.0%
4) Books and Supplies	4000-4999		1,769,665.00	1,588,020.00	3,357,685.00	1,647,961.00	710,018.00	2,357,979.00	-29.8%
5) Services and Other Operating Expenditures	5000-5999		4,680,497.00	4,084,032.00	8,764,529.00	5,847,795.00	3,103,849.00	8,951,644.00	2.1%
6) Capital Outlay	6000-6999		442,769.00	48,000.00	490,769.00	602,000.00	48,000.00	650,000.00	32.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		84,964.00	67,049.00	152,013.00	84,964.00	67,050.00	152,014.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,161,867.00)	869,706.00	(292,161.00)	(1,017,895.00)	688,393.00	(329,502.00)	12.8%
9) TOTAL, EXPENDITURES			43,419,039.00	15,520,914.00	58,939,953.00	48,795,739.00	13,029,628.00	61,825,367.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,329,527.00	(5,896,144.00)	(566,617.00)	5,569,563.00	(5,252,238.00)	317,325.00	-156.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	927,229.00	927,229.00	0.00	617,995.00	617,995.00	-33.4%
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		(5,750,345.00)	5,750,345.00	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,750,345.00)	4,823,116.00	(927,229.00)	(5,015,023.00)	4,397,028.00	(617,995.00)	-33.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(420,818.00)	(1,073,028.00)	(1,493,846.00)	554,540.00	(855,210.00)	(300,670.00)	-79.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,411,420.56	2,208,935.88	12,620,356.44	10,201,919.56	1,135,907.88	11,337,827.44	-10.2%
b) Audit Adjustments		9793	211,317.00	0.00	211,317.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,622,737.56	2,208,935.88	12,831,673.44	10,201,919.56	1,135,907.88	11,337,827.44	-11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,622,737.56	2,208,935.88	12,831,673.44	10,201,919.56	1,135,907.88	11,337,827.44	-11.6%
2) Ending Balance, June 30 (E + F1e)			10,201,919.56	1,135,907.88	11,337,827.44	10,756,459.56	280,697.88	11,037,157.44	-2.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	28,640.74	0.00	28,640.74	35,000.00	0.00	35,000.00	22.2%
Prepaid Expenditures		9713	23,695.00	950.00	24,645.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	(1.02)	(1.02)	New
b) Restricted		9740	0.00	1,134,958.90	1,134,958.90	0.00	280,698.90	280,698.90	-75.3%
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	1,500,000.00	0.00	1,500,000.00	1,750,000.00	0.00	1,750,000.00	16.7%
Deferred Maintenance Reserve	0000	9780				1,750,000.00		1,750,000.00	
Deferred Maintenance Reserve	0000	9780	1,500,000.00		1,500,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,826,181.00	0.00	3,826,181.00	4,019,075.00	0.00	4,019,075.00	5.0%
Unassigned/Unappropriated Amount		9790	4,798,402.82	(1.02)	4,798,401.80	4,927,384.56	0.00	4,927,384.56	2.7%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	14,489,185.44	(2,402,152.27)	12,087,033.17				
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	25,000.00	0.00	25,000.00				
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	(11,222.32)	(113,768.45)	(124,990.77)				
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	28,640.74	0.00	28,640.74				
7) Prepaid Expenditures		9330	23,695.00	950.00	24,645.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			14,555,298.86	(2,514,970.72)	12,040,328.14				
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	375,432.70	31,361.18	406,793.88				
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	2,000.00	2,000.00				
6) TOTAL, LIABILITIES			375,432.70	33,361.18	408,793.88				
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									

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			14,179,866.16	(2,548,331.90)	11,631,534.26				

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	33,356,563.00	0.00	33,356,563.00	38,588,800.00	0.00	38,588,800.00	15.7%
Education Protection Account State Aid - Current Year		8012	6,938,396.00	0.00	6,938,396.00	6,881,651.00	0.00	6,881,651.00	-0.8%
State Aid - Prior Years		8019	(48,528.00)	0.00	(48,528.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	131,592.00	0.00	131,592.00	131,592.00	0.00	131,592.00	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	168.00	0.00	168.00	168.00	0.00	168.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,017,314.00	0.00	8,017,314.00	8,481,689.00	0.00	8,481,689.00	5.8%
Unsecured Roll Taxes		8042	231,622.00	0.00	231,622.00	231,622.00	0.00	231,622.00	0.0%
Prior Years' Taxes		8043	5,327.00	0.00	5,327.00	5,327.00	0.00	5,327.00	0.0%
Supplemental Taxes		8044	422,157.00	0.00	422,157.00	422,157.00	0.00	422,157.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,379,243.00)	0.00	(1,379,243.00)	(1,379,243.00)	0.00	(1,379,243.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			47,675,368.00	0.00	47,675,368.00	53,363,763.00	0.00	53,363,763.00	11.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(164,374.00)		(164,374.00)	(158,186.00)		(158,186.00)	-3.8%
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	(365,367.00)	0.00	(365,367.00)	(369,020.00)	0.00	(369,020.00)	1.0%
Property Taxes Transfers		8097	0.00	0.00	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			47,145,627.00	0.00	47,145,627.00	52,836,557.00	0.00	52,836,557.00	12.1%
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	1,170,661.00	1,170,661.00	0.00	1,170,661.00	1,170,661.00	0.0%
Special Education Discretionary Grants		8182	0.00	137,983.00	137,983.00	0.00	106,645.00	106,645.00	-22.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,075,287.00	2,075,287.00		1,792,070.00	1,792,070.00	-13.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		386,221.00	386,221.00		384,645.00	384,645.00	-0.4%
NCLB: Title III, Immigrant Education 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		170,695.00	170,695.00		141,007.00	141,007.00	-17.4%
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		68,187.00	68,187.00		68,187.00	68,187.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	322,756.00	322,756.00	0.00	371,145.00	371,145.00	15.0%
TOTAL, FEDERAL REVENUE			0.00	4,331,790.00	4,331,790.00	0.00	4,034,360.00	4,034,360.00	-6.9%
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	250,899.00	0.00	250,899.00	250,899.00	0.00	250,899.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	938,737.00	264,336.00	1,203,073.00	928,746.00	221,130.00	1,149,876.00	-4.4%
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		646,631.00	646,631.00		646,631.00	646,631.00	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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		409,500.00	409,500.00		409,500.00	409,500.00	0.0%
Common Core State Standards Implementation	7405	8590		1,467,429.00	1,467,429.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	251,366.00	251,366.00	0.00	249,098.00	249,098.00	-0.9%
TOTAL, OTHER STATE REVENUE			1,189,636.00	3,039,262.00	4,228,898.00	1,179,645.00	1,526,359.00	2,706,004.00	-36.0%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	214,203.00	235,079.00	449,282.00	150,000.00	198,032.00	348,032.00	-22.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	0.00	134,100.00	134,100.00	0.00	134,100.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,018,639.00	2,018,639.00		2,018,639.00	2,018,639.00	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			413,303.00	2,253,718.00	2,667,021.00	349,100.00	2,216,671.00	2,565,771.00	-3.8%
TOTAL, REVENUES			48,748,566.00	9,624,770.00	58,373,336.00	54,365,302.00	7,777,390.00	62,142,692.00	6.5%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,133,038.00	3,578,815.00	23,711,853.00	21,535,826.00	3,319,710.00	24,855,536.00	4.8%
Certificated Pupil Support Salaries		1200	402,211.00	645,947.00	1,048,158.00	785,191.00	654,986.00	1,440,177.00	37.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,250,993.00	501,042.00	2,752,035.00	2,555,030.00	449,977.00	3,005,007.00	9.2%
Other Certificated Salaries		1900	258,676.00	118,122.00	376,798.00	174,489.00	113,467.00	287,956.00	-23.6%
TOTAL, CERTIFICATED SALARIES			23,044,918.00	4,843,926.00	27,888,844.00	25,050,536.00	4,538,140.00	29,588,676.00	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,909.00	1,134,645.00	1,141,554.00	0.00	1,212,530.00	1,212,530.00	6.2%
Classified Support Salaries		2200	4,007,458.00	575,775.00	4,583,233.00	4,139,626.00	575,490.00	4,715,116.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	547,301.00	79,561.00	626,862.00	690,238.00	117,678.00	807,916.00	28.9%
Clerical, Technical and Office Salaries		2400	2,005,617.00	130,740.00	2,136,357.00	2,090,987.00	128,023.00	2,219,010.00	3.9%
Other Classified Salaries		2900	218,636.00	235,634.00	454,270.00	479,552.00	36,800.00	516,352.00	13.7%
TOTAL, CLASSIFIED SALARIES			6,785,921.00	2,156,355.00	8,942,276.00	7,400,403.00	2,070,521.00	9,470,924.00	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,736,895.00	415,265.00	2,152,160.00	2,612,051.00	416,114.00	3,028,165.00	40.7%
PERS		3201-3202	731,584.00	231,749.00	963,333.00	940,164.00	239,817.00	1,179,981.00	22.5%
OASDI/Medicare/Alternative		3301-3302	782,849.00	223,326.00	1,006,175.00	870,219.00	223,339.00	1,093,558.00	8.7%
Health and Welfare Benefits		3401-3402	3,010,832.00	719,131.00	3,729,963.00	3,553,109.00	635,140.00	4,188,249.00	12.3%
Unemployment Insurance		3501-3502	16,129.00	3,541.00	19,670.00	15,681.00	3,406.00	19,087.00	-3.0%
Workers' Compensation		3601-3602	934,902.00	235,131.00	1,170,033.00	1,188,751.00	256,341.00	1,445,092.00	23.5%
OPEB, Allocated		3701-3702	237,796.00	30,000.00	267,796.00	0.00	25,000.00	25,000.00	-90.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	321,185.00	5,683.00	326,868.00	0.00	4,500.00	4,500.00	-98.6%
TOTAL, EMPLOYEE BENEFITS			7,772,172.00	1,863,826.00	9,635,998.00	9,179,975.00	1,803,657.00	10,983,632.00	14.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	150,251.00	222,180.00	372,431.00	150,000.00	229,130.00	379,130.00	1.8%
Books and Other Reference Materials		4200	66,715.00	18,312.00	85,027.00	49,972.00	33,125.00	83,097.00	-2.3%
Materials and Supplies		4300	1,417,528.00	1,211,808.00	2,629,336.00	1,142,989.00	431,763.00	1,574,752.00	-40.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	135,171.00	135,720.00	270,891.00	305,000.00	16,000.00	321,000.00	18.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,769,665.00	1,588,020.00	3,357,685.00	1,647,961.00	710,018.00	2,357,979.00	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	972,000.00	972,000.00	0.00	972,000.00	972,000.00	0.0%
Travel and Conferences		5200	83,354.00	103,054.00	186,408.00	86,628.00	73,833.00	160,461.00	-13.9%
Dues and Memberships		5300	33,890.00	2,361.00	36,251.00	35,800.00	2,700.00	38,500.00	6.2%
Insurance		5400 - 5450	380,634.00	0.00	380,634.00	371,500.00	0.00	371,500.00	-2.4%
Operations and Housekeeping Services		5500	1,260,000.00	0.00	1,260,000.00	1,285,000.00	0.00	1,285,000.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,831.00	95,000.00	429,831.00	318,791.00	167,000.00	485,791.00	13.0%
Transfers of Direct Costs		5710	(1,900.00)	1,900.00	0.00	(3,600.00)	3,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,439,106.00	2,880,102.00	5,319,208.00	3,652,245.00	1,855,301.00	5,507,546.00	3.5%
Communications		5900	150,582.00	29,615.00	180,197.00	101,431.00	29,415.00	130,846.00	-27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,680,497.00	4,084,032.00	8,764,529.00	5,847,795.00	3,103,849.00	8,951,644.00	2.1%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	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	435,769.00	25,000.00	460,769.00	520,000.00	25,000.00	545,000.00	18.3%
Equipment Replacement		6500	7,000.00	15,000.00	22,000.00	82,000.00	15,000.00	97,000.00	340.9%
TOTAL, CAPITAL OUTLAY			442,769.00	48,000.00	490,769.00	602,000.00	48,000.00	650,000.00	32.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	84,964.00	67,049.00	152,013.00	84,964.00	67,050.00	152,014.00	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%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,964.00	67,049.00	152,013.00	84,964.00	67,050.00	152,014.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(869,706.00)	869,706.00	0.00	(688,393.00)	688,393.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(292,161.00)	0.00	(292,161.00)	(329,502.00)	0.00	(329,502.00)	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,161,867.00)	869,706.00	(292,161.00)	(1,017,895.00)	688,393.00	(329,502.00)	12.8%
TOTAL, EXPENDITURES			43,419,039.00	15,520,914.00	58,939,953.00	48,795,739.00	13,029,628.00	61,825,367.00	4.9%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	927,229.00	927,229.00	0.00	617,995.00	617,995.00	-33.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	927,229.00	927,229.00	0.00	617,995.00	617,995.00	-33.4%
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%

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)	
(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	(5,750,345.00)	5,750,345.00	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,750,345.00)	5,750,345.00	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(5,750,345.00)	4,823,116.00	(927,229.00)	(5,015,023.00)	4,397,028.00	(617,995.00)	-33.4%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	47,145,627.00	0.00	47,145,627.00	52,836,557.00	0.00	52,836,557.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,331,790.00	4,331,790.00	0.00	4,034,360.00	4,034,360.00	0.0%
3) Other State Revenue		8300-8599	1,189,636.00	3,039,262.00	4,228,898.00	1,179,645.00	1,526,359.00	2,706,004.00	0.0%
4) Other Local Revenue		8600-8799	413,303.00	2,253,718.00	2,667,021.00	349,100.00	2,216,671.00	2,565,771.00	0.0%
5) TOTAL, REVENUES			48,748,566.00	9,624,770.00	58,373,336.00	54,365,302.00	7,777,390.00	62,142,692.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	26,135,255.00	10,289,984.00	36,425,239.00	28,990,529.00	8,774,254.00	37,764,783.00	3.7%
2) Instruction - Related Services	2000-2999		3,825,349.00	1,160,700.00	4,986,049.00	4,354,965.00	1,018,701.00	5,373,666.00	7.8%
3) Pupil Services	3000-3999		3,299,221.00	1,603,249.00	4,902,470.00	4,127,173.00	914,020.00	5,041,193.00	2.8%
4) Ancillary Services	4000-4999		349,908.00	0.00	349,908.00	387,726.00	0.00	387,726.00	10.8%
5) Community Services	5000-5999		4,600.00	0.00	4,600.00	4,600.00	0.00	4,600.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,986,363.00	1,008,678.00	4,995,041.00	4,722,087.00	688,393.00	5,410,480.00	8.3%
8) Plant Services	8000-8999		5,733,379.00	1,391,254.00	7,124,633.00	6,123,695.00	1,567,210.00	7,690,905.00	7.9%
9) Other Outgo	9000-9999		84,964.00	67,049.00	152,013.00	84,964.00	67,050.00	152,014.00	0.0%
10) TOTAL, EXPENDITURES			43,419,039.00	15,520,914.00	58,939,953.00	48,795,739.00	13,029,628.00	61,825,367.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,329,527.00	(5,896,144.00)	(566,617.00)	5,569,563.00	(5,252,238.00)	317,325.00	-156.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	927,229.00	927,229.00	0.00	617,995.00	617,995.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,750,345.00)	5,750,345.00	0.00	(5,015,023.00)	5,015,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,750,345.00)	4,823,116.00	(927,229.00)	(5,015,023.00)	4,397,028.00	(617,995.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(420,818.00)	(1,073,028.00)	(1,493,846.00)	554,540.00	(855,210.00)	(300,670.00)	-79.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,411,420.56	2,208,935.88	12,620,356.44	10,201,919.56	1,135,907.88	11,337,827.44	-10.2%
b) Audit Adjustments		9793	211,317.00	0.00	211,317.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,622,737.56	2,208,935.88	12,831,673.44	10,201,919.56	1,135,907.88	11,337,827.44	-11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,622,737.56	2,208,935.88	12,831,673.44	10,201,919.56	1,135,907.88	11,337,827.44	-11.6%
2) Ending Balance, June 30 (E + F1e)			10,201,919.56	1,135,907.88	11,337,827.44	10,756,459.56	280,697.88	11,037,157.44	-2.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	28,640.74	0.00	28,640.74	35,000.00	0.00	35,000.00	22.2%
Prepaid Expenditures		9713	23,695.00	950.00	24,645.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	(1.02)	(1.02)	New
b) Restricted		9740	0.00	1,134,958.90	1,134,958.90	0.00	280,698.90	280,698.90	-75.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,500,000.00	0.00	1,500,000.00	1,750,000.00	0.00	1,750,000.00	16.7%
Deferred Maintenance Reserve	0000	9780				1,750,000.00		1,750,000.00	
Deferred Maintenance Reserve	0000	9780	1,500,000.00		1,500,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,826,181.00	0.00	3,826,181.00	4,019,075.00	0.00	4,019,075.00	5.0%
Unassigned/Unappropriated Amount		9790	4,798,402.82	(1.02)	4,798,401.80	4,927,384.56	0.00	4,927,384.56	2.7%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
6300	Lottery: Instructional Materials	46,983.52	46,983.52
6500	Special Education	0.00	950.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	2,423.26	2,423.26
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	855,210.69	0.69
9010	Other Restricted Local	230,341.43	230,341.43
Total, Restricted Balance		1,134,958.90	280,698.90

OTHER FUNDS

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	164,374.00	158,186.00	-3.8%
2) Federal Revenue		8100-8299	10,522.00	10,585.00	0.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			175,396.00	168,771.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	128,249.00	129,238.00	0.8%
2) Classified Salaries		2000-2999	2,994.00	3,628.00	21.2%
3) Employee Benefits		3000-3999	25,621.00	21,890.00	-14.6%
4) Books and Supplies		4000-4999	30,718.00	10,298.00	-66.5%
5) Services and Other Operating Expenditures		5000-5999	6,295.00	10,287.00	63.4%
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			193,877.00	175,341.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,481.00)	(6,570.00)	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(18,481.00)	(6,570.00)	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,854.64	46,373.64	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,854.64	46,373.64	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,854.64	46,373.64	-28.5%
2) Ending Balance, June 30 (E + F1e)			46,373.64	39,803.64	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	46,373.64	39,803.64	-14.2%
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	(64,696.72)		
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			(64,696.72)		
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)			(64,696.72)		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	164,374.00	158,186.00	-3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			164,374.00	158,186.00	-3.8%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,522.00	10,585.00	0.6%
TOTAL, FEDERAL REVENUE			10,522.00	10,585.00	0.6%
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%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			175,396.00	168,771.00	-3.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	95,000.00	95,000.00	0.0%
Certificated Pupil Support Salaries		1200	3,314.00	3,557.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	19,935.00	20,681.00	3.7%
Other Certificated Salaries		1900	10,000.00	10,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,249.00	129,238.00	0.8%
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	2,994.00	3,628.00	21.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,994.00	3,628.00	21.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,807.00	11,976.00	22.1%
PERS		3201-3202	740.00	427.00	-42.3%
OASDI/Medicare/Alternative		3301-3302	2,342.00	2,153.00	-8.1%
Health and Welfare Benefits		3401-3402	8,164.00	2,198.00	-73.1%
Unemployment Insurance		3501-3502	67.00	68.00	1.5%
Workers' Compensation		3601-3602	4,501.00	5,068.00	12.6%
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			25,621.00	21,890.00	-14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	980.00	0.00	-100.0%
Materials and Supplies		4300	29,738.00	10,298.00	-65.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,718.00	10,298.00	-66.5%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,295.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	10,287.00	928.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,295.00	10,287.00	63.4%
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%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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			193,877.00	175,341.00	-9.6%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	164,374.00	158,186.00	-3.8%
2) Federal Revenue		8100-8299	10,522.00	10,585.00	0.6%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			175,396.00	168,771.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		147,334.00	129,659.00	-12.0%
2) Instruction - Related Services	2000-2999		42,159.00	41,611.00	-1.3%
3) Pupil Services	3000-3999		4,384.00	4,071.00	-7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			193,877.00	175,341.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,481.00)	(6,570.00)	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,481.00)	(6,570.00)	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,854.64	46,373.64	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,854.64	46,373.64	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,854.64	46,373.64	-28.5%
2) Ending Balance, June 30 (E + F1e)			46,373.64	39,803.64	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	46,373.64	39,803.64	-14.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		

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	164,937.00	0.00	-100.0%
3) Other State Revenue		8300-8599	934,631.00	1,252,555.00	34.0%
4) Other Local Revenue		8600-8799	291,162.00	219,073.00	-24.8%
5) TOTAL, REVENUES			1,390,730.00	1,471,628.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	423,007.00	522,975.00	23.6%
2) Classified Salaries		2000-2999	332,787.00	555,753.00	67.0%
3) Employee Benefits		3000-3999	311,039.00	352,783.00	13.4%
4) Books and Supplies		4000-4999	70,515.00	16,098.00	-77.2%
5) Services and Other Operating Expenditures		5000-5999	100,780.00	27,743.00	-72.5%
6) Capital Outlay		6000-6999	78,010.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	74,592.00	95,226.00	27.7%
9) TOTAL, EXPENDITURES			1,390,730.00	1,570,578.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(98,950.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(98,950.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,166.31	71,166.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,166.31	71,166.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,166.31	71,166.31	0.0%
2) Ending Balance, June 30 (E + F1e)			71,166.31	(27,783.69)	-139.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,933.90	51,933.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	19,232.41	19,232.41	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	(98,950.00)	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(118,275.18)		
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			(118,275.18)		
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	11.65		
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			11.65		
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)			(118,286.83)		

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	164,937.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			164,937.00	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	846,621.00	1,252,555.00	47.9%
All Other State Revenue	All Other	8590	88,010.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			934,631.00	1,252,555.00	34.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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					
Child Development Parent Fees		8673	13,042.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	278,120.00	219,073.00	-21.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			291,162.00	219,073.00	-24.8%
TOTAL, REVENUES			1,390,730.00	1,471,628.00	5.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	343,744.00	403,842.00	17.5%
Certificated Pupil Support Salaries		1200	0.00	11,690.00	New
Certificated Supervisors' and Administrators' Salaries		1300	79,263.00	107,443.00	35.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			423,007.00	522,975.00	23.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	192,690.00	394,367.00	104.7%
Classified Support Salaries		2200	19,659.00	31,513.00	60.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,111.00	36,800.00	1.9%
Other Classified Salaries		2900	84,327.00	93,073.00	10.4%
TOTAL, CLASSIFIED SALARIES			332,787.00	555,753.00	67.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	41,121.00	48,709.00	18.5%
PERS		3201-3202	56,824.00	61,573.00	8.4%
OASDI/Medicare/Alternative		3301-3302	44,119.00	48,042.00	8.9%
Health and Welfare Benefits		3401-3402	129,221.00	153,985.00	19.2%
Unemployment Insurance		3501-3502	1,223.00	529.00	-56.7%
Workers' Compensation		3601-3602	32,531.00	39,945.00	22.8%
OPEB, Allocated		3701-3702	6,000.00	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			311,039.00	352,783.00	13.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,807.00	100.00	-94.5%
Materials and Supplies		4300	68,608.00	15,998.00	-76.7%
Noncapitalized Equipment		4400	100.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,515.00	16,098.00	-77.2%

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	16,073.00	6,843.00	-57.4%
Dues and Memberships		5300	1,500.00	0.00	-100.0%
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	7,030.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,177.00	20,900.00	-71.4%
Communications		5900	3,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,780.00	27,743.00	-72.5%
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	78,010.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,010.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,592.00	95,226.00	27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,592.00	95,226.00	27.7%
TOTAL, EXPENDITURES			1,390,730.00	1,570,578.00	12.9%

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	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	164,937.00	0.00	-100.0%
3) Other State Revenue		8300-8599	934,631.00	1,252,555.00	34.0%
4) Other Local Revenue		8600-8799	291,162.00	219,073.00	-24.8%
5) TOTAL, REVENUES			1,390,730.00	1,471,628.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		867,036.00	1,106,368.00	27.6%
2) Instruction - Related Services	2000-2999		218,794.00	191,734.00	-12.4%
3) Pupil Services	3000-3999		125,058.00	139,206.00	11.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		74,592.00	95,226.00	27.7%
8) Plant Services	8000-8999		105,250.00	38,044.00	-63.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,390,730.00	1,570,578.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(98,950.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(98,950.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,166.31	71,166.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,166.31	71,166.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,166.31	71,166.31	0.0%
2) Ending Balance, June 30 (E + F1e)			71,166.31	(27,783.69)	-139.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,933.90	51,933.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	19,232.41	19,232.41	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(98,950.00)	New

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	51,933.90	51,933.90
Total, Restricted Balance		51,933.90	51,933.90

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	2,993,926.00	3,028,926.00	1.2%
3) Other State Revenue		8300-8599	220,990.00	240,990.00	9.1%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,314,916.00	4,369,916.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,242,848.00	1,251,306.00	0.7%
3) Employee Benefits		3000-3999	439,895.00	437,889.00	-0.5%
4) Books and Supplies		4000-4999	2,140,604.00	2,155,604.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	274,000.00	272,532.00	-0.5%
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	217,569.00	234,276.00	7.7%
9) TOTAL, EXPENDITURES			4,314,916.00	4,351,607.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	18,309.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	18,309.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,491.61	476,316.61	-4.3%
b) Audit Adjustments		9793	(21,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			476,316.61	476,316.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,316.61	476,316.61	0.0%
2) Ending Balance, June 30 (E + F1e)			476,316.61	494,625.61	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	457.00	0.00	-100.0%
Stores		9712	68,349.70	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	407,509.91	494,625.61	21.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(331,342.91)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(30,229.48)		
c) in Revolving Fund		9130	457.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,351.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	68,349.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(216,414.30)		
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	39.60		
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			39.60		
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)			(216,453.90)		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,993,926.00	3,028,926.00	1.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,993,926.00	3,028,926.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	220,990.00	240,990.00	9.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			220,990.00	240,990.00	9.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,100,000.00	1,100,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	0.0%
TOTAL, REVENUES			4,314,916.00	4,369,916.00	1.3%

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	1,061,950.00	1,053,070.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	76,555.00	100,911.00	31.8%
Clerical, Technical and Office Salaries		2400	104,343.00	97,325.00	-6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,242,848.00	1,251,306.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,238.00	1,238.00	0.0%
PERS		3201-3202	154,968.00	145,526.00	-6.1%
OASDI/Medicare/Alternative		3301-3302	91,474.00	94,799.00	3.6%
Health and Welfare Benefits		3401-3402	148,988.00	147,970.00	-0.7%
Unemployment Insurance		3501-3502	624.00	627.00	0.5%
Workers' Compensation		3601-3602	42,603.00	47,729.00	12.0%
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			439,895.00	437,889.00	-0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,000.00	55,000.00	37.5%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	2,095,604.00	2,095,604.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,140,604.00	2,155,604.00	0.7%

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	1,900.00	1,900.00	0.0%
Dues and Memberships		5300	100.00	100.00	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	40,000.00	40,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	228,000.00	226,532.00	-0.6%
Communications		5900	4,000.00	4,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			274,000.00	272,532.00	-0.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	217,569.00	234,276.00	7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			217,569.00	234,276.00	7.7%
TOTAL, EXPENDITURES			4,314,916.00	4,351,607.00	0.9%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,993,926.00	3,028,926.00	1.2%
3) Other State Revenue		8300-8599	220,990.00	240,990.00	9.1%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	0.0%
5) TOTAL, REVENUES			4,314,916.00	4,369,916.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,097,347.00	4,117,331.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		217,569.00	234,276.00	7.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,314,916.00	4,351,607.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	18,309.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	18,309.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	497,491.61	476,316.61	-4.3%
b) Audit Adjustments		9793	(21,175.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			476,316.61	476,316.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,316.61	476,316.61	0.0%
2) Ending Balance, June 30 (E + F1e)			476,316.61	494,625.61	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	457.00	0.00	-100.0%
Stores		9712	68,349.70	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	407,509.91	494,625.61	21.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	370,024.45	457,140.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	37,485.46	37,485.46
Total, Restricted Balance		407,509.91	494,625.61

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	4,464,958.00	4,095,842.00	-8.3%
5) TOTAL, REVENUES			4,464,958.00	4,095,842.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,138.00	77,840.00	-0.4%
3) Employee Benefits		3000-3999	27,556.00	27,247.00	-1.1%
4) Books and Supplies		4000-4999	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,417,285.00	1,307,425.00	-7.8%
6) Capital Outlay		6000-6999	6,193,636.00	1,000,000.00	-83.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,757,891.00	4,755,841.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,484,506.00	7,168,353.00	-42.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,019,548.00)	(3,072,511.00)	-61.7%
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)			(8,019,548.00)	(3,072,511.00)	-61.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,131,081.14	11,448,135.14	-43.1%
b) Audit Adjustments		9793	(663,398.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,467,683.14	11,448,135.14	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,467,683.14	11,448,135.14	-41.2%
2) Ending Balance, June 30 (E + F1e)			11,448,135.14	8,375,624.14	-26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,734,875.77	1,734,875.77	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	9,713,259.37	6,640,748.37	-31.6%
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	8,154,986.61		
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	5,030,794.46		
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			13,185,781.07		
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	663,398.00		
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			663,398.00		
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)			12,522,383.07		

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	1,302,311.00	1,000,000.00	-23.2%
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	367,305.00	300,500.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,700,000.00	1,700,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,095,342.00	1,095,342.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,464,958.00	4,095,842.00	-8.3%
TOTAL, REVENUES			4,464,958.00	4,095,842.00	-8.3%

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	34,325.00	33,627.00	-2.0%
Clerical, Technical and Office Salaries		2400	43,813.00	44,213.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			78,138.00	77,840.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,351.00	9,163.00	9.7%
OASDI/Medicare/Alternative		3301-3302	5,596.00	5,707.00	2.0%
Health and Welfare Benefits		3401-3402	10,813.00	9,367.00	-13.4%
Unemployment Insurance		3501-3502	38.00	40.00	5.3%
Workers' Compensation		3601-3602	2,758.00	2,970.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,556.00	27,247.00	-1.1%
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	10,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	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	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,371,785.00	1,261,925.00	-8.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,417,285.00	1,307,425.00	-7.8%
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	6,145,336.00	1,000,000.00	-83.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	48,300.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,193,636.00	1,000,000.00	-83.9%
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					
Debt Service - Interest		7438	3,292,563.00	3,230,513.00	-1.9%
Other Debt Service - Principal		7439	1,465,328.00	1,525,328.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,757,891.00	4,755,841.00	0.0%
TOTAL, EXPENDITURES			12,484,506.00	7,168,353.00	-42.6%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,464,958.00	4,095,842.00	-8.3%
5) TOTAL, REVENUES			4,464,958.00	4,095,842.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		262,634.00	253,686.00	-3.4%
8) Plant Services	8000-8999		7,463,981.00	2,158,826.00	-71.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,757,891.00	4,755,841.00	0.0%
10) TOTAL, EXPENDITURES			12,484,506.00	7,168,353.00	-42.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,019,548.00)	(3,072,511.00)	-61.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,019,548.00)	(3,072,511.00)	-61.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,131,081.14	11,448,135.14	-43.1%
b) Audit Adjustments		9793	(663,398.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,467,683.14	11,448,135.14	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,467,683.14	11,448,135.14	-41.2%
2) Ending Balance, June 30 (E + F1e)			11,448,135.14	8,375,624.14	-26.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,734,875.77	1,734,875.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,713,259.37	6,640,748.37	-31.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	1,734,875.77	1,734,875.77
Total, Restricted Balance		1,734,875.77	1,734,875.77

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	126,173.00	326,959.00	159.1%
5) TOTAL, REVENUES			126,173.00	326,959.00	159.1%
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	498,062.00	887,614.00	78.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			498,062.00	887,614.00	78.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(371,889.00)	(560,655.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	927,229.00	617,995.00	-33.4%
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			927,229.00	617,995.00	-33.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			555,340.00	57,340.00	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,855,365.16	2,410,705.16	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,365.16	2,410,705.16	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,365.16	2,410,705.16	29.9%
2) Ending Balance, June 30 (E + F1e)			2,410,705.16	2,468,045.16	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,407,199.35	2,464,539.35	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,505.81	3,505.81	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	2,792,207.57		
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			2,792,207.57		
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)			2,792,207.57		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	126,173.00	326,959.00	159.1%
TOTAL, OTHER LOCAL REVENUE			126,173.00	326,959.00	159.1%
TOTAL, REVENUES			126,173.00	326,959.00	159.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	126,173.00	498,062.00	294.7%
Other Debt Service - Principal		7439	371,889.00	389,552.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,062.00	887,614.00	78.2%
TOTAL, EXPENDITURES			498,062.00	887,614.00	78.2%

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	927,229.00	617,995.00	-33.4%
(a) TOTAL, INTERFUND TRANSFERS IN			927,229.00	617,995.00	-33.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			927,229.00	617,995.00	-33.4%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	126,173.00	326,959.00	159.1%
5) TOTAL, REVENUES			126,173.00	326,959.00	159.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	498,062.00	887,614.00	78.2%
10) TOTAL, EXPENDITURES			498,062.00	887,614.00	78.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(371,889.00)	(560,655.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	927,229.00	617,995.00	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			927,229.00	617,995.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			555,340.00	57,340.00	-89.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,855,365.16	2,410,705.16	29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,365.16	2,410,705.16	29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,365.16	2,410,705.16	29.9%
2) Ending Balance, June 30 (E + F1e)			2,410,705.16	2,468,045.16	2.4%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,407,199.35	2,464,539.35	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,505.81	3,505.81	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	2,407,199.35	2,464,539.35
Total, Restricted Balance		2,407,199.35	2,464,539.35

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	200.00	200.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,100.00	2,100.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,100.00	2,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,900.00)	(1,900.00)	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	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 NET POSITION (C + D4)			(1,900.00)	(1,900.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,536.43	43,636.43	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,536.43	43,636.43	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,536.43	43,636.43	-4.2%
2) Ending Net Position, June 30 (E + F1e)			43,636.43	41,736.43	-4.4%
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	43,636.43	41,736.43	-4.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,492.22		
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	40,000.00		
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			44,492.22		
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)			44,492.22		

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	200.00	200.00	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%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.0%
TOTAL, REVENUES			200.00	200.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,100.00	2,100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,100.00	2,100.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,100.00	2,100.00	0.0%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,100.00	2,100.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,100.00	2,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,900.00)	(1,900.00)	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	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,900.00)	(1,900.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,536.43	43,636.43	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,536.43	43,636.43	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,536.43	43,636.43	-4.2%
2) Ending Net Position, June 30 (E + F1e)			43,636.43	41,736.43	-4.4%
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	43,636.43		

SUPPLEMENTAL SCHEDULES

Washington Unified - Washington Unified School District						
LOCAL CONTROL FUNDING FORMULA		Washington Unified School District				
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	2 yr average	69.53%	COLA	0.860%	2014-15	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,354.57	7,012	729	1,077	562	22,085,867
Grades 4-6	1,653.94	7,117		990	517	14,263,579
Grades 7-8	1,072.50	7,328		1,019	532	9,522,728
Grades 9-12	2,052.81	8,491	221	1,212	633	21,671,515
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,133.82	53,571,026	2,170,153	7,754,157	4,048,354	67,543,688
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,954,852
CALCULATE ECONOMIC RECOVERY TARGET						
Revenue Limit per ADA inflated to 2020/21						
Charter General Purpose BG/ADA inflated to 2020/21						
Categorical Base per ADA						
Total Economic Recovery Target per ADA						
Statewide 90 th percentile rate						
2020-21 LCFF Target rate per ADA						
ECONOMIC RECOVERY TARGET per ADA						
ECONOMIC RECOVERY TARGET x 2012-13 ADA						
ECONOMIC RECOVERY TARGET PAYMENT				2/8	-	
CALCULATE LCFF FLOOR						
				12-13	14-15	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,250.12	7,133.82	37,453,411
Current year Funded ADA times Other RL per ADA				52.99	7,133.82	378,021
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA				-	7,133.82	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						2,631,009
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						47,675,368

Washington Unified - Washington Unified School District				
LOCAL CONTROL FUNDING FORMULA		Washington Unified School District		
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2014/15
LOCAL CONTROL FUNDING FORMULA TARGET				67,954,852
LOCAL CONTROL FUNDING FORMULA FLOOR				47,675,368
Difference or GAP (LCFF Target less LCFF Floor, if positive)				20,279,484
Multiply difference by funding rate	28.05%			5,688,395
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid provision				53,363,763
CALCULATE STATE AID				
LCFF Funding before Minimum State Aid				53,363,763
Less Property Taxes including RDA				(7,503,226)
LCFF state aid (before Min State Aid)				45,860,537
CALCULATE MINIMUM STATE AID				
	12-13 Rate	14-15 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,303.11	7,133.82		37,831,432
2012-13 NSS Allowance				-
Less Current Year Property Taxes/In Lieu				(7,503,226)
Subtotal State Aid for Historical RL/Charter General BG				30,328,206
Categorical funding from 2012-13				7,212,927
Charter Categorical Block Grant adjusted for ADA				-
Minimum State Aid Prior to Offset				37,541,133
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap				-
Minimum State Aid plus Property Taxes including RDA				-
Offset				-
Minimum State Aid Prior to Offset				-
Total Minimim State Aid with Offset				-
TOTAL STATE AID				45,860,537
Addition to LCFF due to Minimum State Aid provision				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				53,363,763
CHANGE OVER PRIOR YEAR	11.93%	5,688,395		
LCFF Entitlement PER ADA				7,480
PER ADA CHANGE OVER PRIOR YEAR	11.93%	797		
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2014-15
State Aid	13.95%	5,614,106		45,860,537
Property Taxes net of in-lieu	1.00%	74,289		7,503,226
Charter in-Lieu Taxes	0.00%	-		-
LCFF pre COE, Choice, Supp	11.93%	5,688,395		53,363,763

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)	7,117.83	7,117.83	7,117.83	7,117.83	7,117.83	7,117.83
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)	7,117.83	7,117.83	7,117.83	7,117.83	7,117.83	7,117.83
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.57	0.57	0.57	0.57	0.57	0.57
b. Special Education-Special Day Class	14.24	14.24	14.24	14.24	14.24	14.24
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LC	1.18	1.18	1.18	1.18	1.18	1.18
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)	15.99	15.99	15.99	15.99	15.99	15.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	7,133.82	7,133.82	7,133.82	7,133.82	7,133.82	7,133.82
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 section						
Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/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)	0.00	0.00	0.00	0.00	0.00	0.00

Washington Unified School District
Multiyear Projection Assumptions Summary
2014-2015 Budget
June 26, 2014

Fiscal 2014-15

Revenues: Overall revenues for fiscal 2014-15 are anticipated to increase by \$3.78M or 6.5%. This increase is primarily to an increase in State revenues attributable to the new Local Control Funding Formula. The revenue projection assumes ADA is flat. Federal funding is budgeted at a slight increase of .85%.

Expenditures: Overall expenditures are projected to increase by \$2.885M or 4.8%. The expenditure increase is attributable primarily to cost(s) associated with the Local Control Accountability Plan.

Fiscal 2015-16

Revenues: State revenues have the projected to be funded at 50% of the funding gap, or 4.5%. This results in a projected increase in revenue of \$2.4M. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2015 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Fiscal 2015-16

Revenues: State revenues have the projected to be funded at 50% of the funding gap, or 2.15%. This results in a projected increase in funding of \$1.2M. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Washington Unified School District
2014-15 Budget Adoption
Unrestricted General Fund

	Budget Adoption 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	52,836,557	55,214,202	56,373,700
Federal Revenues	-	-	-
Other State Revenues	1,179,645	1,232,729	1,258,616
Other Local Revenues	349,100	349,100	349,100
Other Sources	-	-	-
TOTAL REVENUES	54,365,302	56,796,031	57,981,416
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	25,050,536	25,050,536	25,551,547
Step and Column		501,011	511,031
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	25,050,536	25,551,547	26,062,578
Classified Salaries			
Base Salaries	7,400,403	7,400,403	7,548,410
Step and Column		148,007	150,968
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	7,400,403	7,548,410	7,699,378
Employee Benefits	9,179,975	9,279,028	9,380,063
Books and Supplies	1,647,961	1,680,920	1,714,538
Services, Other Operating Expenses	5,847,795	4,964,751	5,064,046
Capital Outlay	602,000	750,000	750,000
Other Outgo	84,964	86,663	88,396
Direct Support / Indirect Cost	(1,017,895)	(1,038,253)	(1,059,018)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Contributions	5,015,023	5,115,323	5,217,629
TOTAL EXPENDITURES	53,810,762	53,938,389	54,917,610
C. NET INCREASE (DECREASE) IN FUND	554,540	2,857,642	3,063,806
E. FUND BALANCE, RESERVES			
Beginning Balance	10,201,919	10,756,459	13,614,101
Estimated Ending Balance	10,756,459	13,614,101	16,677,907
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
QSCB Sinking Fund	-	-	-
Designated for Economic Uncertainties	4,019,075	4,099,457	4,181,446
Other Designations	1,750,000	2,000,000	2,500,000
Unappropriated Amount	4,927,384	7,454,644	9,936,461

Washington Unified School District
2014-15 Budget Adoption
Restricted General Fund

	Budget Adoption 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	-	-	-
Federal Revenues	4,034,360	4,034,360	4,034,360
Other State Revenues	1,526,359	1,595,045	1,628,541
Other Local Revenues	2,216,671	2,216,671	2,216,671
Other Sources	-	-	-
TOTAL REVENUES	7,777,390	7,846,076	7,879,572
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	4,538,140	4,538,140	4,628,903
Step and Column		90,763	92,578
Cost of Living			
Other Adjustments			
Total Certificated Salaries	4,538,140	4,628,903	4,721,481
Classified Salaries			
Base Salaries	2,070,521	2,070,521	2,111,931
Step and Column		41,410	42,239
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,070,521	2,111,931	2,154,170
Employee Benefits	1,803,657	1,825,094	1,846,959
Books and Supplies	710,018	717,118	724,289
Services, Other Operating Expenses	3,103,849	2,500,000	2,250,000
Capital Outlay	48,000	-	-
Other Outgo	67,050	67,050	67,050
Direct Support / Indirect Cost	688,393	688,393	688,393
Other Financing Uses	-	-	-
Transfers Out	617,995	617,995	617,995
Contributions	(5,015,023)	(5,115,323)	(5,217,629)
TOTAL EXPENDITURES	8,632,600	8,041,161	7,852,708
C. NET INCREASE (DECREASE) IN FUND	(855,210)	(195,085)	26,864
E. FUND BALANCE, RESERVES			
Beginning Balance	1,135,907	280,697	85,612
Estimated Ending Balance	280,697	85,612	112,476
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	280,698	59,549	63,243
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	(1)	26,063	49,233

Washington Unified School District
2014-15 Budget Adoption
Unrestricted/Restricted General Fund

	Budget Adoption 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	52,836,557	55,214,202	56,373,700
Federal Revenues	4,034,360	4,034,360	4,034,360
Other State Revenues	2,706,004	2,827,774	2,887,157
Other Local Revenues	2,565,771	2,565,771	2,565,771
Other Sources	-	-	-
TOTAL REVENUES	62,142,692	64,642,107	65,860,988
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	29,588,676	29,588,676	30,180,450
Step and Column		591,774	603,609
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	29,588,676	30,180,450	30,784,059
Classified Salaries			
Base Salaries	9,470,924	9,470,924	9,660,341
Step and Column		189,417	193,207
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	9,470,924	9,660,341	9,853,548
Employee Benefits	10,983,632	11,104,122	11,227,022
Books and Supplies	2,357,979	2,398,038	2,438,827
Services, Other Operating Expenses	8,951,644	7,464,751	7,314,046
Capital Outlay	650,000	750,000	750,000
Other Outgo	152,014	153,713	155,446
Direct Support / Indirect Cost	(329,502)	(349,860)	(370,625)
Other Financing Uses	-	-	-
Transfers Out	617,995	617,995	617,995
Contributions	-	-	-
TOTAL EXPENDITURES	62,443,362	61,979,550	62,770,318
C. NET INCREASE (DECREASE) IN FUND	(300,670)	2,662,557	3,090,670
E. FUND BALANCE, RESERVES			
Beginning Balance	11,337,826	11,037,156	13,699,713
Estimated Ending Balance	11,037,156	13,699,713	16,790,383
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Legally Restricted Balances	280,698	59,549	63,243
Designated Economic Uncertainties	4,019,075	4,099,457	4,181,446
Other Designations	1,750,000	2,000,000	2,500,000
Unappropriated Amount	4,927,383	7,480,707	9,985,694

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,836,557.00	4.50%	55,214,202.00	2.10%	56,373,700.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,179,645.00	4.50%	1,232,729.00	2.10%	1,258,616.00
4. Other Local Revenues	8600-8799	349,100.00	0.00%	349,100.00	0.00%	349,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,015,023.00)	2.00%	(5,115,323.00)	2.00%	(5,217,629.00)
6. Total (Sum lines A1 thru A5c)		49,350,279.00	4.72%	51,680,708.00	2.10%	52,763,787.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,050,536.00		25,551,547.00
b. Step & Column Adjustment				501,011.00		511,031.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,050,536.00	2.00%	25,551,547.00	2.00%	26,062,578.00
2. Classified Salaries						
a. Base Salaries				7,400,403.00		7,548,410.00
b. Step & Column Adjustment				148,007.00		150,968.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,400,403.00	2.00%	7,548,410.00	2.00%	7,699,378.00
3. Employee Benefits	3000-3999	9,179,975.00	1.08%	9,279,028.00	1.09%	9,380,063.00
4. Books and Supplies	4000-4999	1,647,961.00	2.00%	1,680,920.00	2.00%	1,714,538.00
5. Services and Other Operating Expenditures	5000-5999	5,847,795.00	-15.10%	4,964,751.00	2.00%	5,064,046.00
6. Capital Outlay	6000-6999	602,000.00	24.58%	750,000.00	0.00%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,964.00	2.00%	86,663.00	2.00%	88,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,017,895.00)	2.00%	(1,038,253.00)	2.00%	(1,059,018.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,795,739.00	0.06%	48,823,066.00	1.80%	49,699,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		554,540.00		2,857,642.00		3,063,806.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,201,919.56		10,756,459.56		13,614,101.56
2. Ending Fund Balance (Sum lines C and D1)		10,756,459.56		13,614,101.56		16,677,907.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,750,000.00		2,000,000.00		2,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,019,075.00		4,099,457.00		4,181,446.00
2. Unassigned/Unappropriated	9790	4,927,384.56		7,454,644.56		9,936,461.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,756,459.56		13,614,101.56		16,677,907.56

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,019,075.00		4,099,457.00		4,181,446.00
c. Unassigned/Unappropriated	9790	4,927,384.56		7,454,644.56		9,936,461.56
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,946,459.56		11,554,101.56		14,117,907.56
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,034,360.00	0.00%	4,034,360.00	0.00%	4,034,360.00
3. Other State Revenues	8300-8599	1,526,359.00	4.50%	1,595,045.00	2.10%	1,628,541.00
4. Other Local Revenues	8600-8799	2,216,671.00	0.00%	2,216,671.00	0.00%	2,216,671.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,015,023.00	2.00%	5,115,323.00	2.00%	5,217,629.00
6. Total (Sum lines A1 thru A5c)		12,792,413.00	1.32%	12,961,399.00	1.05%	13,097,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,538,140.00		4,628,903.00
b. Step & Column Adjustment				90,763.00		92,578.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,538,140.00	2.00%	4,628,903.00	2.00%	4,721,481.00
2. Classified Salaries						
a. Base Salaries				2,070,521.00		2,111,931.00
b. Step & Column Adjustment				41,410.00		42,239.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,070,521.00	2.00%	2,111,931.00	2.00%	2,154,170.00
3. Employee Benefits	3000-3999	1,803,657.00	1.19%	1,825,094.00	1.20%	1,846,959.00
4. Books and Supplies	4000-4999	710,018.00	1.00%	717,118.00	1.00%	724,289.00
5. Services and Other Operating Expenditures	5000-5999	3,103,849.00	-19.45%	2,500,000.00	-10.00%	2,250,000.00
6. Capital Outlay	6000-6999	48,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	67,050.00	0.00%	67,050.00	0.00%	67,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	688,393.00	0.00%	688,393.00	0.00%	688,393.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	617,995.00	0.00%	617,995.00	0.00%	617,995.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,647,623.00	-3.60%	13,156,484.00	-0.65%	13,070,337.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(855,210.00)		(195,085.00)		26,864.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,135,907.88		280,697.88		85,612.88
2. Ending Fund Balance (Sum lines C and D1)		280,697.88		85,612.88		112,476.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	(1.02)		0.00		0.00
b. Restricted	9740	280,698.90		85,612.88		112,476.88
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		280,697.88		85,612.88		112,476.88

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,836,557.00	4.50%	55,214,202.00	2.10%	56,373,700.00
2. Federal Revenues	8100-8299	4,034,360.00	0.00%	4,034,360.00	0.00%	4,034,360.00
3. Other State Revenues	8300-8599	2,706,004.00	4.50%	2,827,774.00	2.10%	2,887,157.00
4. Other Local Revenues	8600-8799	2,565,771.00	0.00%	2,565,771.00	0.00%	2,565,771.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		62,142,692.00	4.02%	64,642,107.00	1.89%	65,860,988.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,588,676.00		30,180,450.00
b. Step & Column Adjustment				591,774.00		603,609.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,588,676.00	2.00%	30,180,450.00	2.00%	30,784,059.00
2. Classified Salaries						
a. Base Salaries				9,470,924.00		9,660,341.00
b. Step & Column Adjustment				189,417.00		193,207.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,470,924.00	2.00%	9,660,341.00	2.00%	9,853,548.00
3. Employee Benefits	3000-3999	10,983,632.00	1.10%	11,104,122.00	1.11%	11,227,022.00
4. Books and Supplies	4000-4999	2,357,979.00	1.70%	2,398,038.00	1.70%	2,438,827.00
5. Services and Other Operating Expenditures	5000-5999	8,951,644.00	-16.61%	7,464,751.00	-2.02%	7,314,046.00
6. Capital Outlay	6000-6999	650,000.00	15.38%	750,000.00	0.00%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	152,014.00	1.12%	153,713.00	1.13%	155,446.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(329,502.00)	6.18%	(349,860.00)	5.94%	(370,625.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	617,995.00	0.00%	617,995.00	0.00%	617,995.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,443,362.00	-0.74%	61,979,550.00	1.28%	62,770,318.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(300,670.00)		2,662,557.00		3,090,670.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,337,827.44		11,037,157.44		13,699,714.44
2. Ending Fund Balance (Sum lines C and D1)		11,037,157.44		13,699,714.44		16,790,384.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	59,998.98		60,000.00		60,000.00
b. Restricted	9740	280,698.90		85,612.88		112,476.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,750,000.00		2,000,000.00		2,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,019,075.00		4,099,457.00		4,181,446.00
2. Unassigned/Unappropriated	9790	4,927,384.56		7,454,644.56		9,936,461.56
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,037,157.44		13,699,714.44		16,790,384.44

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,019,075.00		4,099,457.00		4,181,446.00
c. Unassigned/Unappropriated	9790	4,927,384.56		7,454,644.56		9,936,461.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.02)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,946,458.54		11,554,101.56		14,117,907.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.33%		18.64%		22.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		7,117.83		7,117.83		7,117.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,443,362.00		61,979,550.00		62,770,318.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		62,443,362.00		61,979,550.00		62,770,318.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,873,300.86		1,859,386.50		1,883,109.54
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,873,300.86		1,859,386.50		1,883,109.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

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 Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	6,898.97	7,005.74	N/A	Met
Second Prior Year (2012-13)	7,005.74	6,955.61	0.7%	Met
First Prior Year (2013-14) ¹	6,955.61	7,133.82	N/A	Met
Budget Year (2014-15)	7,133.82			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	7,281	7,574	N/A	Met
Second Prior Year (2012-13)	7,328	7,697	N/A	Met
First Prior Year (2013-14)	7,289	7,444	N/A	Met
Budget Year (2014-15)	7,444			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2011-12)	6,987	7,574	92.2%	
Second Prior Year (2012-13)	6,939	7,697	90.2%	
First Prior Year (2013-14)	7,118	7,444	95.6%	
		Historical Average Ratio:	92.7%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.2%	

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		Status
Budget Year (2014-15)	7,118	7,444	95.6%		Not Met
1st Subsequent Year (2015-16)	7,118	7,444	95.6%		Not Met
2nd Subsequent Year (2016-17)	7,118	7,444	95.6%		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)

The pre-load data for 2011-12 and 2012-13 includes Charter School enrollment. When removed, CBEDS to enrollment ratio is met.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or 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)		67,954,852.00	69,384,509.00	70,975,549.00

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)	7,428,937.00	7,893,312.00		
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)	47,723,896.00	53,363,763.00	58,232,468.00	60,717,369.00
District's Projected Change in LCFF Revenue:		11.82%	9.12%	4.27%
LCFF Revenue Standard:		10.93% to 12.93%	8.12% to 10.12%	3.27% to 5.27%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	32,479,235.17	37,312,029.26	87.0%
Second Prior Year (2012-13)	34,408,945.56	39,400,923.67	87.3%
First Prior Year (2013-14)	37,603,011.00	43,419,039.00	86.6%
	Historical Average Ratio:		87.0%

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%	3.0%
	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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)	41,630,914.00	48,795,739.00	85.3%	Met
1st Subsequent Year (2015-16)	42,378,985.00	48,823,066.00	86.8%	Met
2nd Subsequent Year (2016-17)	43,142,019.00	49,699,981.00	86.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	11.93%	9.12%	4.27%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.93% to 21.93%	-.88% to 19.12%	-5.73% to 14.27%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.93% to 16.93%	4.12% to 14.12%	-.73% to 9.27%

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)	4,331,790.00		
Budget Year (2014-15)	4,034,360.00	-6.87%	Yes
1st Subsequent Year (2015-16)	4,034,360.00	0.00%	Yes
2nd Subsequent Year (2016-17)	4,034,360.00	0.00%	No

Explanation:
(required if Yes)

Fiscal 2014-15 assumes cut in federal funding due to sequestration.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	4,228,898.00		
Budget Year (2014-15)	2,706,004.00	-36.01%	Yes
1st Subsequent Year (2015-16)	2,827,774.00	4.50%	No
2nd Subsequent Year (2016-17)	2,887,157.00	2.10%	No

Explanation:
(required if Yes)

Common Core funding only funded thru 06/30/14

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	2,667,021.00		
Budget Year (2014-15)	2,565,771.00	-3.80%	Yes
1st Subsequent Year (2015-16)	2,565,771.00	0.00%	Yes
2nd Subsequent Year (2016-17)	2,565,771.00	0.00%	No

Explanation:
(required if Yes)

Conservative zero based budgeting for facility rentals, etc.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	3,357,685.00		
Budget Year (2014-15)	2,357,979.00	-29.77%	Yes
1st Subsequent Year (2015-16)	2,398,038.00	1.70%	Yes
2nd Subsequent Year (2016-17)	2,438,827.00	1.70%	No

Explanation:
(required if Yes)

Current funding shifts expense to staffing in LCAP. Prior year 4XXX expenditures budgeted under zero based budgeting model.

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

First Prior Year (2013-14)	8,764,529.00		
Budget Year (2014-15)	8,951,644.00	2.13%	Yes
1st Subsequent Year (2015-16)	7,464,751.00	-16.61%	Yes
2nd Subsequent Year (2016-17)	7,314,046.00	-2.02%	Yes

Explanation:
(required if Yes)

Impact of zero based budgeting model.

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)	11,227,709.00		
Budget Year (2014-15)	9,306,135.00	-17.11%	Not Met
1st Subsequent Year (2015-16)	9,427,905.00	1.31%	Met
2nd Subsequent Year (2016-17)	9,487,288.00	0.63%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	12,122,214.00		
Budget Year (2014-15)	11,309,623.00	-6.70%	Not Met
1st Subsequent Year (2015-16)	9,862,789.00	-12.79%	Not Met
2nd Subsequent Year (2016-17)	9,752,873.00	-1.11%	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)

Fiscal 2014-15 assumes cut in federal funding due to sequestration.

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

Common Core funding only funded thru 06/30/14

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

Conservative zero based budgeting for facility rentals, etc.

- 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)

Current funding shifts expense to staffing in LCAP. Prior year 4XXX expenditures budgeted under zero based budgeting model.

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

Impact of zero based budgeting model.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

62,443,362.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

62,443,362.00

1% Required
Minimum Contribution
(Line 2c times 1%)

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

624,433.62

700,000.00

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)	3,286,874.00	3,595,910.00	3,826,181.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,717,795.03	5,311,869.82	4,798,402.82
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	(1.02)
d. Available Reserves (Lines 1a through 1c)	9,004,669.03	8,907,779.82	8,624,582.80
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,944,311.74	56,991,685.86	59,867,182.00
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)	54,944,311.74	56,991,685.86	59,867,182.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	16.4%	15.6%	14.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.5%	5.2%	4.8%

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)	1,121,818.43	37,404,208.15	N/A	Met
Second Prior Year (2012-13)	(2,632,984.26)	39,403,212.55	6.7%	Not Met
First Prior Year (2013-14)	(420,818.00)	43,419,039.00	1.0%	Met
Budget Year (2014-15) (Information only)	554,540.00	48,795,739.00		

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)

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)	12,011,939.07	11,922,586.39	0.7%	Met
Second Prior Year (2012-13)	12,600,745.39	13,044,404.82	N/A	Met
First Prior Year (2013-14)	10,468,568.82	10,622,737.56	N/A	Met
Budget Year (2014-15) (Information only)	10,201,919.56			

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):	7,118	7,118	7,118
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):

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	62,443,362.00	61,979,550.00	62,770,318.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	62,443,362.00	61,979,550.00	62,770,318.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,873,300.86	1,859,386.50	1,883,109.54
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)	1,873,300.86	1,859,386.50	1,883,109.54

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,019,075.00	4,099,457.00	4,181,446.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,927,384.56	7,454,644.56	9,936,461.56
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)	(1.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,946,458.54	11,554,101.56	14,117,907.56
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.33%	18.64%	22.49%
District's Reserve Standard (Section 10B, Line 7):	1,873,300.86	1,859,386.50	1,883,109.54
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(5,750,345.00)			
Budget Year (2014-15)	(5,015,023.00)	(735,322.00)	-12.8%	Not Met
1st Subsequent Year (2015-16)	(5,115,323.46)	100,300.46	2.0%	Met
2nd Subsequent Year (2016-17)	(5,217,629.00)	102,305.54	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	617,995.00			
Budget Year (2014-15)	617,995.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	617,995.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	617,995.00	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)

PG&E solar rebates have offset the contribution for the QSCB payment. The direct payment subsidy has offset the contribution for the CREB payment.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB): OPEB is disclosed in item S7A.

Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The District uses RDA and Developer fee revenues for future debt service payments. Additionally, the City of West Sacramento for joint use of the high school facilities on an annual basis.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

25,000

4. OPEB Liabilities

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

6,601,634.00

4,921,772.00

Actuarial

Apr 01, 2014

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

Data must be entered.

5. OPEB Contributions

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

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

25,000.00	25,000.00	25,000.00
83	88	93

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	398.0	403.0	403.0	403.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

280,770

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)
No	No	No
2,806,790	2,834,858	2,863,206
varies	varies	varies
1.0%	1.0%	1.0%

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
574,200	591,774	603,609
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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	254.0	259.0	259.0	259.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)1st Subsequent Year
(2015-16)2nd Subsequent Year
(2016-17)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

99,074

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

- 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)
No	No	No
1,716,495	1,733,660	1,750,997
varies	varies	varies
1.0%	1.0%	1.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

- 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
185,628	189,417	193,207
2.0%	2.0%	2.0%

Classified (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	No	No
Yes	No	No

Classified (Non-management) - Other

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

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	38.0	41.0	41.0	41.0

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

40,807

4. 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

**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)
No	No	No
415,938	420,098	424,298
varies	varies	varies
1.0%	1.0%	1.0%

**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)
Yes	Yes	Yes
61,000	62,220	63,464
2.0%	2.0%	2.0%

**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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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: Washington Unified School District

Date: June 26, 2014

Place: West Sacramento Civic Center

Date: June 26, 2014

Time: 06:00 PM

Adoption Date: _____

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Kilee Lane

Telephone: (916) 375-7604 ext. 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Kilee Lane

Title: Director of Fiscal Services

Telephone: 916-375-7604 ext. 1012

E-mail: klane@wusd.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	27,888,844.00	301	0.00	303	27,888,844.00	305	152,953.00		307	27,735,891.00	309
2000 - Classified Salaries	8,942,276.00	311	0.00	313	8,942,276.00	315	1,161,878.00		317	7,780,398.00	319
3000 - Employee Benefits (Excluding 3800)	9,635,998.00	321	267,796.00	323	9,368,202.00	325	456,951.00		327	8,911,251.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,379,685.00	331	250.00	333	3,379,435.00	335	738,520.00		337	2,640,915.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,472,368.00	341	0.00	343	8,472,368.00	345	1,886,463.00		347	6,585,905.00	349
TOTAL					58,051,125.00	365	TOTAL			53,654,360.00	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	23,673,482.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,141,554.00 380
3. STRS.		3101 & 3102	1,777,721.00 382
4. PERS.		3201 & 3202	136,198.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	402,574.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,340,850.00 385
7. Unemployment Insurance.		3501 & 3502	11,386.00 390
8. Workers' Compensation Insurance.		3601 & 3602	775,105.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	325,622.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			30,584,492.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			31,036.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			30,553,456.00 397
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.			56.94%
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)	56.94%
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).	53,654,360.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	29,588,676.00	301	0.00	303	29,588,676.00	305	119,702.00		307	29,468,974.00	309
2000 - Classified Salaries	9,470,924.00	311	0.00	313	9,470,924.00	315	1,254,226.00		317	8,216,698.00	319
3000 - Employee Benefits (Excluding 3800)	10,983,632.00	321	25,000.00	323	10,958,632.00	325	487,002.00		327	10,471,630.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,454,979.00	331	0.00	333	2,454,979.00	335	888,506.00		337	1,566,473.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,622,142.00	341	0.00	343	8,622,142.00	345	1,784,656.00		347	6,837,486.00	349
TOTAL					61,095,353.00	365	TOTAL			56,561,261.00	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	24,817,165.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,212,530.00 380
3. STRS.		3101 & 3102	2,490,145.00 382
4. PERS.		3201 & 3202	148,627.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	448,746.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,748,314.00 385
7. Unemployment Insurance.		3501 & 3502	12,855.00 390
8. Workers' Compensation Insurance.		3601 & 3602	975,844.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	4,500.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			32,858,726.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			32,357.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			32,826,369.00 397
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.			58.04%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.04%
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).	56,561,261.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,866,033.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 44,333,289.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,635,128.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,351,874.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	298,389.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,285,391.35
9. Carry-Forward Adjustment (Part IV, Line F)	238,719.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,524,110.94

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,453,239.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,986,049.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,902,470.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	349,908.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,600.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	702,459.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	30,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	113,972.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,789,243.65
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	193,877.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,238,128.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,097,347.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	58,861,292.65

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 7.28%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 7.69%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,285,391.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>526,850.68</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.77%) times Part III, Line B18); zero if negative	<u>238,719.59</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.77%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.79%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>238,719.59</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>238,719.59</u>

Approved indirect cost rate: 7.77%
Highest rate used in any program: 7.79%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,925,663.00	149,624.00	7.77%
01	3310	1,080,042.00	83,919.00	7.77%
01	3311	6,217.00	483.00	7.77%
01	3315	28,402.00	2,207.00	7.77%
01	3320	70,554.00	5,482.00	7.77%
01	3345	720.00	56.00	7.78%
01	3372	28,359.00	2,203.00	7.77%
01	3550	64,940.00	3,247.00	5.00%
01	4035	358,375.00	27,846.00	7.77%
01	4203	167,348.00	3,347.00	2.00%
01	4510	5,720.00	444.00	7.76%
01	5640	649,266.00	50,448.00	7.77%
01	6010	615,839.00	30,792.00	5.00%
01	6500	4,235,611.00	329,107.00	7.77%
01	6512	92,790.00	7,210.00	7.77%
01	6513	2,002.00	156.00	7.79%
01	6520	74,637.00	5,703.00	7.64%
01	7090	37,581.00	1,127.00	3.00%
01	7091	67,882.00	2,036.00	3.00%
01	7220	65,055.00	5,055.00	7.77%
01	7400	687,452.00	53,415.00	7.77%
01	7405	1,361,630.00	105,799.00	7.77%
12	5025	153,045.00	11,892.00	7.77%
12	6052	9,279.00	721.00	7.77%
12	6105	797,684.00	61,979.00	7.77%
13	5310	3,689,108.00	195,892.00	5.31%
13	5320	408,239.00	21,677.00	5.31%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,071,683.13		4,827.52	2,076,510.65
2. State Lottery Revenue	8560	938,737.00		264,336.00	1,203,073.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,010,420.13	0.00	269,163.52	3,279,583.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	50,196.00			50,196.00
2. Classified Salaries:	2000-2999	133,216.00			133,216.00
3. Employee Benefits:	3000-3999	21,244.00			21,244.00
4. Books and Supplies	4000-4999	193,724.00		222,180.00	415,904.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	515,485.00			515,485.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	33,146.00			33,146.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		947,011.00	0.00	222,180.00	1,169,191.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,063,409.13	0.00	46,983.52	2,110,392.65
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	59,867,182.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,714,912.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	4,600.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	490,769.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	927,229.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	250.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,422,848.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				53,729,422.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				53,729,422.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		7,117.83
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		7,117.83
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,548.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,708,785.29	7,324.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,708,785.29	7,324.67
B. Required effort (Line A.2 times 90%)	45,637,906.76	6,592.20
C. Current year expenditures (Line I.G and Line II.D)	53,729,422.00	7,548.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(292,161.00)				
Other Sources/Uses Detail					0.00	927,229.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	74,592.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	217,569.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					927,229.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	292,161.00	(292,161.00)	927,229.00	927,229.00	0.00	0.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(329,502.00)				
Other Sources/Uses Detail					0.00	617,995.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	95,226.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	234,276.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					617,995.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	329,502.00	(329,502.00)	617,995.00	617,995.00		