



**2014-15 ADOPTED BUDGET**  
**STATE FINANCIAL REPORT**

**JULY 1, 2014**

**ANNUAL BUDGET REPORT:**  
July 1, 2014 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1515 Hughes Way, Long Beach CA

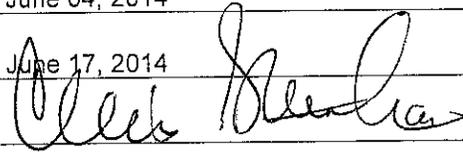
Place: 1515 Hughes Way, Long Beach

Date: June 04, 2014

Date: June 09, 2014

Adoption Date: June 17, 2014

Time: 05:00 PM

Signed: 

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

Contact person for additional information on the budget reports:

Name: Susan Ginder

Telephone: 562-997-8126

Title: Executive Director of Fiscal Services

E-mail: sginder@lbschools.net

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			Jun 17, 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):

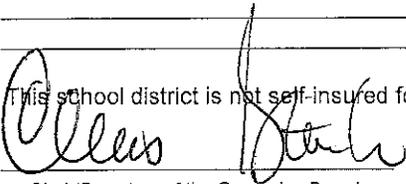
Total liabilities actuarially determined:	\$ 32,100,035.00
Less: Amount of total liabilities reserved in budget:	\$ 32,100,035.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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: Jun 17, 2014

For additional information on this certification, please contact:

Name: Yumi Takahashi

Title: Financial Services Officer

Telephone: 562-997-8191

E-mail: ytakahashi@lbschools.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	520,426,403.00	0.00	520,426,403.00	582,964,131.00	0.00	582,964,131.00	12.0%
2) Federal Revenue		8100-8299	180,778.00	53,666,909.00	53,847,687.00	100,000.00	69,970,627.00	70,070,627.00	30.1%
3) Other State Revenue		8300-8599	13,989,575.00	80,097,931.00	94,087,506.00	13,187,985.00	60,121,708.00	73,309,693.00	-22.1%
4) Other Local Revenue		8600-8799	9,760,588.00	8,238,771.00	17,999,359.00	7,374,269.00	9,776,218.00	17,150,487.00	-4.7%
5) TOTAL, REVENUES			544,357,344.00	142,003,611.00	686,360,955.00	603,626,385.00	139,868,553.00	743,494,938.00	8.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	257,294,586.00	75,205,850.00	332,500,436.00	274,536,613.00	81,957,801.00	356,494,414.00	7.2%
2) Classified Salaries		2000-2999	65,154,285.00	33,957,546.00	99,111,831.00	66,471,695.00	36,282,869.00	102,754,564.00	3.7%
3) Employee Benefits		3000-3999	112,070,656.00	41,830,667.00	153,901,323.00	127,427,602.00	41,057,777.00	168,485,379.00	9.5%
4) Books and Supplies		4000-4999	5,788,638.00	19,845,543.00	25,634,181.00	12,447,329.00	29,153,133.00	41,600,462.00	62.3%
5) Services and Other Operating Expenditures		5000-5999	33,188,321.00	39,012,446.00	72,200,767.00	39,221,393.00	41,777,911.00	80,999,304.00	12.2%
6) Capital Outlay		6000-6999	468,771.00	1,634,898.00	2,103,669.00	655,000.00	755,181.00	1,410,181.00	-33.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,564.00	324,904.00	347,468.00	0.00	207,450.00	207,450.00	-40.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,161,260.00)	7,219,683.00	(941,577.00)	(9,681,877.00)	8,475,065.00	(1,206,812.00)	28.2%
9) TOTAL, EXPENDITURES			465,826,561.00	219,031,537.00	684,858,098.00	511,077,755.00	239,667,187.00	750,744,942.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			78,530,783.00	(77,027,926.00)	1,502,857.00	92,548,630.00	(99,798,634.00)	(7,250,004.00)	-582.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	New
b) Transfers Out		7600-7629	4,626,539.00	0.00	4,626,539.00	4,196,821.00	0.00	4,196,821.00	-9.3%
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	(86,910,353.00)	86,910,353.00	0.00	(83,884,317.00)	83,884,317.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,536,892.00)	86,910,353.00	(4,626,539.00)	(86,831,138.00)	83,884,317.00	(2,946,821.00)	-36.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,006,109.00)	9,882,427.00	(3,123,682.00)	5,717,492.00	(15,914,317.00)	(10,196,825.00)	226.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
2) Ending Balance, June 30 (E + F1e)			66,868,126.41	25,742,483.12	92,610,609.53	72,585,618.41	9,828,166.12	82,413,784.53	-11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	406,650.00	0.00	406,650.00	406,650.00	0.00	406,650.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Expenditures		9713	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,742,483.62	25,742,483.62	0.00	9,828,166.62	9,828,166.62	-61.8%
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	51,171,783.41	0.00	51,171,783.41	55,580,132.41	0.00	55,580,132.41	8.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,789,693.00	0.00	13,789,693.00	15,098,836.00	0.00	15,098,836.00	9.5%
Unassigned/Unappropriated Amount		9790	0.00	(0.50)	(0.50)	0.00	(0.50)	(0.50)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	363,251,214.00	0.00	363,251,214.00	394,669,971.00	0.00	394,669,971.00	8.6%
Education Protection Account State Aid - Current Year		8012	74,923,910.00	0.00	74,923,910.00	106,046,661.00	0.00	106,046,661.00	41.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	258,596.00	0.00	258,596.00	258,596.00	0.00	258,596.00	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	1,216,311.00	0.00	1,216,311.00	1,216,311.00	0.00	1,216,311.00	0.0%
County & District Taxes Secured Roll Taxes		8041	69,321,440.00	0.00	69,321,440.00	69,321,440.00	0.00	69,321,440.00	0.0%
Unsecured Roll Taxes		8042	1,638,144.00	0.00	1,638,144.00	1,638,144.00	0.00	1,638,144.00	0.0%
Prior Years' Taxes		8043	1,024,582.00	0.00	1,024,582.00	1,024,582.00	0.00	1,024,582.00	0.0%
Supplemental Taxes		8044	1,071,822.00	0.00	1,071,822.00	1,071,822.00	0.00	1,071,822.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,137,478.00	0.00	2,137,478.00	2,137,478.00	0.00	2,137,478.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,768,272.00	0.00	5,768,272.00	5,768,272.00	0.00	5,768,272.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	188,219.00	0.00	188,219.00	188,219.00	0.00	188,219.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	143,714.00	0.00	143,714.00	143,714.00	0.00	143,714.00	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	(71,857.00)	0.00	(71,857.00)	(71,857.00)	0.00	(71,857.00)	0.0%
Subtotal, LCFF Sources			520,871,845.00	0.00	520,871,845.00	583,413,353.00	0.00	583,413,353.00	12.0%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(445,442.00)	0.00	(445,442.00)	(449,222.00)	0.00	(449,222.00)	0.8%
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%
<b>TOTAL, LCFF SOURCES</b>			520,426,403.00	0.00	520,426,403.00	582,964,131.00	0.00	582,964,131.00	12.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	11,952,943.00	11,952,943.00	0.00	11,958,750.00	11,958,750.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,389,879.00	2,389,879.00	0.00	2,349,092.00	2,349,092.00	-1.7%
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	626,448.00	626,448.00	0.00	565,000.00	565,000.00	-9.8%
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		23,935,007.00	23,935,007.00		39,500,000.00	39,500,000.00	65.0%
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		4,675,706.00	4,675,706.00		7,100,000.00	7,100,000.00	51.8%
NCLB: Title III, Immigrant Education Program	4201	8290		87,907.00	87,907.00		80,000.00	80,000.00	-9.0%

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		1,638,811.00	1,638,811.00		2,800,000.00	2,800,000.00	70.9%
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		696,437.00	696,437.00		725,000.00	725,000.00	4.1%
Vocational and Applied Technology Education	3500-3699	8290		770,818.00	770,818.00		698,463.00	698,463.00	-9.4%
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	180,778.00	6,892,953.00	7,073,731.00	100,000.00	4,194,322.00	4,294,322.00	-39.3%
<b>TOTAL, FEDERAL REVENUE</b>			180,778.00	53,666,909.00	53,847,687.00	100,000.00	69,970,627.00	70,070,627.00	30.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		40,783,775.00	40,783,775.00		40,496,642.00	40,496,642.00	-0.7%
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	2,875,740.00	0.00	2,875,740.00	2,700,000.00	0.00	2,700,000.00	-6.1%
Lottery - Unrestricted and Instructional Materials		8560	10,714,317.00	2,398,302.00	13,112,619.00	10,119,137.00	2,489,629.00	12,608,766.00	-3.8%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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		9,120,495.00	9,120,495.00		9,415,589.00	9,415,589.00	3.2%

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		3,856,125.00	3,856,125.00		2,375,000.00	2,375,000.00	-38.4%
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		850,000.00	850,000.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,118,500.00	1,118,500.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		16,443,367.00	16,443,367.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	399,518.00	5,409,917.00	5,809,435.00	368,848.00	5,227,398.00	5,596,246.00	-3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,989,575.00</b>	<b>80,097,931.00</b>	<b>94,087,506.00</b>	<b>13,187,985.00</b>	<b>60,121,708.00</b>	<b>73,309,693.00</b>	<b>-22.1%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,805.00	0.00	20,805.00	20,000.00	0.00	20,000.00	-3.9%
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	981,547.00	159,052.00	1,140,599.00	959,493.00	0.00	959,493.00	-15.9%
Interest		8660	1,000,000.00	21,221.00	1,021,221.00	1,000,000.00	21,221.00	1,021,221.00	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									

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)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,758,236.00	8,058,498.00	15,816,734.00	5,394,776.00	9,754,997.00	15,149,773.00	-4.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,760,588.00</b>	<b>8,238,771.00</b>	<b>17,999,359.00</b>	<b>7,374,269.00</b>	<b>9,776,218.00</b>	<b>17,150,487.00</b>	<b>-4.7%</b>
<b>TOTAL, REVENUES</b>			<b>544,357,344.00</b>	<b>142,003,611.00</b>	<b>686,360,955.00</b>	<b>603,626,385.00</b>	<b>139,868,553.00</b>	<b>743,494,938.00</b>	<b>8.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	224,349,056.00	54,799,209.00	279,148,265.00	237,060,080.00	62,241,072.00	299,301,152.00	7.2%
Certificated Pupil Support Salaries		1200	12,035,340.00	9,352,279.00	21,387,619.00	17,575,075.00	8,896,741.00	26,471,816.00	23.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,654,799.00	4,578,018.00	22,232,817.00	17,457,288.00	4,793,044.00	22,250,332.00	0.1%
Other Certificated Salaries		1900	3,255,391.00	6,476,344.00	9,731,735.00	2,444,170.00	6,026,944.00	8,471,114.00	-13.0%
TOTAL, CERTIFICATED SALARIES			257,294,586.00	75,205,850.00	332,500,436.00	274,536,613.00	81,957,801.00	356,494,414.00	7.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,913,670.00	21,228,421.00	24,142,091.00	2,248,015.00	23,091,180.00	25,339,195.00	5.0%
Classified Support Salaries		2200	24,136,091.00	5,723,748.00	29,859,839.00	24,826,171.00	5,593,331.00	30,419,502.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	17,494,772.00	4,076,254.00	21,571,026.00	18,342,924.00	4,514,007.00	22,856,931.00	6.0%
Clerical, Technical and Office Salaries		2400	17,114,712.00	2,446,889.00	19,561,601.00	17,489,489.00	2,389,958.00	19,879,447.00	1.6%
Other Classified Salaries		2900	3,495,040.00	482,234.00	3,977,274.00	3,565,096.00	694,393.00	4,259,489.00	7.1%
TOTAL, CLASSIFIED SALARIES			65,154,285.00	33,957,546.00	99,111,831.00	66,471,695.00	36,282,869.00	102,754,564.00	3.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	21,117,849.00	5,983,564.00	27,101,413.00	26,049,939.00	6,731,801.00	32,781,740.00	21.0%
PERS		3201-3202	6,708,712.00	3,418,916.00	10,127,628.00	6,684,396.00	3,009,476.00	9,693,872.00	-4.3%
OASDI/Medicare/Alternative		3301-3302	8,254,839.00	3,372,403.00	11,627,242.00	8,721,088.00	3,435,783.00	12,156,871.00	4.6%
Health and Welfare Benefits		3401-3402	61,101,541.00	23,828,295.00	84,929,836.00	71,121,084.00	22,851,659.00	93,972,743.00	10.6%
Unemployment Insurance		3501-3502	568,405.00	91,758.00	660,163.00	570,541.00	58,042.00	628,583.00	-4.8%
Workers' Compensation		3601-3602	5,641,254.00	1,863,034.00	7,504,288.00	5,967,913.00	2,015,595.00	7,983,508.00	6.4%
OPEB, Allocated		3701-3702	512,583.00	207,237.00	719,820.00	681,956.00	294,963.00	976,919.00	35.7%
OPEB, Active Employees		3751-3752	8,165,473.00	3,065,460.00	11,230,933.00	7,630,685.00	2,660,458.00	10,291,143.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			112,070,656.00	41,830,667.00	153,901,323.00	127,427,602.00	41,057,777.00	168,485,379.00	9.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	179,644.00	561,753.00	741,397.00	601,852.00	1,010,300.00	1,612,152.00	117.4%
Books and Other Reference Materials		4200	77,974.00	1,065,269.00	1,143,243.00	86,835.00	131,660.00	218,495.00	-80.9%
Materials and Supplies		4300	4,968,206.00	9,698,241.00	14,666,447.00	9,844,883.00	23,776,432.00	33,621,315.00	129.2%

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	562,164.00	8,515,280.00	9,077,444.00	1,913,259.00	4,231,741.00	6,145,000.00	-32.3%
Food		4700	650.00	5,000.00	5,650.00	500.00	3,000.00	3,500.00	-38.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,788,638.00</b>	<b>19,845,543.00</b>	<b>25,634,181.00</b>	<b>12,447,329.00</b>	<b>29,153,133.00</b>	<b>41,600,462.00</b>	<b>62.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	200,000.00	13,543,175.00	13,743,175.00	200,000.00	14,295,597.00	14,495,597.00	5.5%
Travel and Conferences		5200	378,967.00	816,220.00	1,195,187.00	426,825.00	347,535.00	774,360.00	-35.2%
Dues and Memberships		5300	118,696.00	68,496.00	187,192.00	113,873.00	2,450.00	116,323.00	-37.9%
Insurance		5400 - 5450	203.00	535.00	738.00	0.00	400.00	400.00	-45.8%
Operations and Housekeeping Services		5500	8,649,089.00	27,705.00	8,676,794.00	9,158,768.00	28,063.00	9,186,831.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,363,634.00	924,377.00	5,288,011.00	7,294,241.00	576,092.00	7,870,333.00	48.8%
Transfers of Direct Costs		5710	1,072,657.00	(1,072,657.00)	0.00	2,206,102.00	(2,206,102.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,011,385.00)	(487,037.00)	(1,498,422.00)	(619,745.00)	(150,663.00)	(770,408.00)	-48.6%
Professional/Consulting Services and Operating Expenditures		5800	16,934,698.00	25,090,457.00	42,025,155.00	17,897,260.00	28,820,396.00	46,717,656.00	11.2%
Communications		5900	2,481,762.00	101,175.00	2,582,937.00	2,544,069.00	64,143.00	2,608,212.00	1.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,188,321.00</b>	<b>39,012,446.00</b>	<b>72,200,767.00</b>	<b>39,221,393.00</b>	<b>41,777,911.00</b>	<b>80,999,304.00</b>	<b>12.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	3,500.00	8,783.00	12,283.00	5,000.00	0.00	5,000.00	-59.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	136,941.00	1,518,080.00	1,655,021.00	180,000.00	683,081.00	863,081.00	-47.9%
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	205,576.00	108,035.00	313,611.00	128,000.00	72,100.00	200,100.00	-36.2%
Equipment Replacement		6500	122,754.00	0.00	122,754.00	342,000.00	0.00	342,000.00	178.6%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>468,771.00</b>	<b>1,634,898.00</b>	<b>2,103,669.00</b>	<b>655,000.00</b>	<b>755,181.00</b>	<b>1,410,181.00</b>	<b>-33.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	22,564.00	0.00	22,564.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	207,454.00	207,454.00	0.00	90,000.00	90,000.00	-56.6%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>22,564.00</b>	<b>324,904.00</b>	<b>347,468.00</b>	<b>0.00</b>	<b>207,450.00</b>	<b>207,450.00</b>	<b>-40.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(7,219,683.00)	7,219,683.00	0.00	(8,475,065.00)	8,475,065.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(941,577.00)	0.00	(941,577.00)	(1,206,812.00)	0.00	(1,206,812.00)	28.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(8,161,260.00)</b>	<b>7,219,683.00</b>	<b>(941,577.00)</b>	<b>(9,681,877.00)</b>	<b>8,475,065.00</b>	<b>(1,206,812.00)</b>	<b>28.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>465,826,561.00</b>	<b>219,031,537.00</b>	<b>684,858,098.00</b>	<b>511,077,755.00</b>	<b>239,667,187.00</b>	<b>750,744,942.00</b>	<b>9.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	New
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	1,250,000.00	0.00	1,250,000.00	New
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	196,821.00	0.00	196,821.00	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,429,718.00	0.00	4,429,718.00	4,000,000.00	0.00	4,000,000.00	-9.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,626,539.00	0.00	4,626,539.00	4,196,821.00	0.00	4,196,821.00	-9.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(86,910,353.00)	86,910,353.00	0.00	(83,884,317.00)	83,884,317.00	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			(86,910,353.00)	86,910,353.00	0.00	(83,884,317.00)	83,884,317.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(91,536,892.00)	86,910,353.00	(4,626,539.00)	(86,831,138.00)	83,884,317.00	(2,946,821.00)	-36.3%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	520,426,403.00	0.00	520,426,403.00	582,964,131.00	0.00	582,964,131.00	0.0%
2) Federal Revenue		8100-8299	180,778.00	53,666,909.00	53,847,687.00	100,000.00	69,970,627.00	70,070,627.00	0.0%
3) Other State Revenue		8300-8599	13,989,575.00	80,097,931.00	94,087,506.00	13,187,985.00	60,121,708.00	73,309,693.00	0.0%
4) Other Local Revenue		8600-8799	9,760,588.00	8,238,771.00	17,999,359.00	7,374,269.00	9,776,218.00	17,150,487.00	0.0%
5) TOTAL, REVENUES			544,357,344.00	142,003,611.00	686,360,955.00	603,626,385.00	139,868,553.00	743,494,938.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		307,082,010.00	154,159,472.00	461,241,482.00	332,530,457.00	172,394,303.00	504,924,760.00	9.5%
2) Instruction - Related Services	2000-2999		46,011,091.00	26,513,759.00	72,524,850.00	50,504,192.00	24,142,009.00	74,646,201.00	2.9%
3) Pupil Services	3000-3999		25,716,925.00	18,276,732.00	43,993,657.00	30,351,677.00	16,963,098.00	47,314,775.00	7.5%
4) Ancillary Services	4000-4999		889,962.00	20,564.00	910,526.00	753,174.00	190,000.00	943,174.00	3.6%
5) Community Services	5000-5999		6,047,435.00	141,760.00	6,189,195.00	5,692,916.00	438,705.00	6,131,621.00	-0.9%
6) Enterprise	6000-6999		351,017.00	0.00	351,017.00	330,630.00	0.00	330,630.00	-5.8%
7) General Administration	7000-7999		20,973,603.00	7,254,718.00	28,228,321.00	23,463,897.00	8,501,078.00	31,964,975.00	13.2%
8) Plant Services	8000-8999		58,331,954.00	12,339,628.00	70,671,582.00	67,450,812.00	16,830,544.00	84,281,356.00	19.3%
9) Other Outgo	9000-9999	Except 7600-7699	422,564.00	324,904.00	747,468.00	0.00	207,450.00	207,450.00	-72.2%
10) TOTAL, EXPENDITURES			465,826,561.00	219,031,537.00	684,858,098.00	511,077,755.00	239,667,187.00	750,744,942.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			78,530,783.00	(77,027,926.00)	1,502,857.00	92,548,630.00	(99,798,634.00)	(7,250,004.00)	-582.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,250,000.00	0.00	1,250,000.00	0.0%
b) Transfers Out		7600-7629	4,626,539.00	0.00	4,626,539.00	4,196,821.00	0.00	4,196,821.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,910,353.00)	86,910,353.00	0.00	(83,884,317.00)	83,884,317.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(91,536,892.00)	86,910,353.00	(4,626,539.00)	(86,831,138.00)	83,884,317.00	(2,946,821.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,006,109.00)	9,882,427.00	(3,123,682.00)	5,717,492.00	(15,914,317.00)	(10,196,825.00)	226.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,874,235.41	15,860,056.12	95,734,291.53	66,868,126.41	25,742,483.12	92,610,609.53	-3.3%
2) Ending Balance, June 30 (E + F1e)			66,868,126.41	25,742,483.12	92,610,609.53	72,585,618.41	9,828,166.12	82,413,784.53	-11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	406,650.00	0.00	406,650.00	406,650.00	0.00	406,650.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Expenditures		9713	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,742,483.62	25,742,483.62	0.00	9,828,166.62	9,828,166.62	-61.8%
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	51,171,783.41	0.00	51,171,783.41	55,580,132.41	0.00	55,580,132.41	8.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,789,693.00	0.00	13,789,693.00	15,098,836.00	0.00	15,098,836.00	9.5%
Unassigned/Unappropriated Amount		9790	0.00	(0.50)	(0.50)	0.00	(0.50)	(0.50)	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	3,044,302.02	3,044,302.02
6230	California Clean Energy Jobs Act	3,856,125.00	0.00
6300	Lottery: Instructional Materials	4,216,014.47	5,705,643.47
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	1,790,808.25	0.25
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	1,540,145.28	0.28
7405	Common Core State Standards Implementation	8,552,039.00	252,039.00
9010	Other Restricted Local	2,743,049.60	826,181.60
<b>Total, Restricted Balance</b>		<b>25,742,483.62</b>	<b>9,828,166.62</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,093.00	321,191.00	-5.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	832,724.00	600,000.00	-27.9%
5) TOTAL, REVENUES			1,170,817.00	921,191.00	-21.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	670,560.00	491,045.00	-26.8%
2) Classified Salaries		2000-2999	139,226.00	140,509.00	0.9%
3) Employee Benefits		3000-3999	187,421.00	189,301.00	1.0%
4) Books and Supplies		4000-4999	60,263.00	3,500.00	-94.2%
5) Services and Other Operating Expenditures		5000-5999	143,179.00	148,430.00	3.7%
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	23,514.00	25,406.00	8.0%
9) TOTAL, EXPENDITURES			1,224,163.00	998,191.00	-18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,346.00)	(77,000.00)	44.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(53,346.00)	(77,000.00)	44.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,043.86	83,697.86	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,043.86	83,697.86	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,043.86	83,697.86	-38.9%
2) Ending Balance, June 30 (E + F1e)			83,697.86	6,697.86	-92.0%
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			83,697.86	6,697.86	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	338,093.00	321,191.00	-5.0%
TOTAL, FEDERAL REVENUE			338,093.00	321,191.00	-5.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	4,000.00	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	828,724.00	600,000.00	-27.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>832,724.00</b>	<b>600,000.00</b>	<b>-27.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,170,817.00</b>	<b>921,191.00</b>	<b>-21.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	661,334.00	491,045.00	-25.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,226.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>670,560.00</b>	<b>491,045.00</b>	<b>-26.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	49,524.00	83,523.00	68.7%
Classified Support Salaries		2200	3,097.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	61,488.00	56,986.00	-7.3%
Other Classified Salaries		2900	25,117.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>139,226.00</b>	<b>140,509.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	49,771.00	40,511.00	-18.6%
PERS		3201-3202	15,047.00	13,846.00	-8.0%
OASDI/Medicare/Alternative		3301-3302	20,813.00	16,659.00	-20.0%
Health and Welfare Benefits		3401-3402	75,161.00	93,658.00	24.6%
Unemployment Insurance		3501-3502	415.00	316.00	-23.9%
Workers' Compensation		3601-3602	14,178.00	11,052.00	-22.0%
OPEB, Allocated		3701-3702	1,297.00	1,263.00	-2.6%
OPEB, Active Employees		3751-3752	10,739.00	11,996.00	11.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>187,421.00</b>	<b>189,301.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,713.00	0.00	-100.0%
Materials and Supplies		4300	48,185.00	3,500.00	-92.7%
Noncapitalized Equipment		4400	7,365.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>60,263.00</b>	<b>3,500.00</b>	<b>-94.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	668.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,203.00	19,500.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,681.00	2,000.00	-25.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,978.00	20,300.00	-11.7%
Professional/Consulting Services and Operating Expenditures		5800	94,061.00	103,130.00	9.6%
Communications		5900	3,588.00	3,500.00	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>143,179.00</b>	<b>148,430.00</b>	<b>3.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	23,514.00	25,406.00	8.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			23,514.00	25,406.00	8.0%
<b>TOTAL, EXPENDITURES</b>			1,224,163.00	998,191.00	-18.5%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	338,093.00	321,191.00	-5.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	832,724.00	600,000.00	-27.9%
5) TOTAL, REVENUES			1,170,817.00	921,191.00	-21.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,025,174.00	851,469.00	-16.9%
2) Instruction - Related Services	2000-2999		123,117.00	75,816.00	-38.4%
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		23,514.00	25,406.00	8.0%
8) Plant Services	8000-8999		52,358.00	45,500.00	-13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,224,163.00	998,191.00	-18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(53,346.00)	(77,000.00)	44.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(53,346.00)	(77,000.00)	44.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,043.86	83,697.86	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,043.86	83,697.86	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,043.86	83,697.86	-38.9%
2) Ending Balance, June 30 (E + F1e)			83,697.86	6,697.86	-92.0%
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			83,697.86	6,697.86	-92.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
6300	Lottery: Instructional Materials	5,968.00	5,968.00
9010	Other Restricted Local	77,729.86	729.86
Total, Restricted Balance		<u>83,697.86</u>	<u>6,697.86</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,527,931.00	22,670,989.00	10.4%
3) Other State Revenue		8300-8599	4,905,475.00	5,485,351.00	11.8%
4) Other Local Revenue		8600-8799	1,234,688.00	1,530,724.00	24.0%
5) TOTAL, REVENUES			26,668,094.00	29,687,064.00	11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,392,990.00	10,418,109.00	10.9%
2) Classified Salaries		2000-2999	5,874,352.00	6,346,386.00	8.0%
3) Employee Benefits		3000-3999	7,208,932.00	8,389,601.00	16.4%
4) Books and Supplies		4000-4999	1,986,127.00	1,953,448.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	1,515,961.00	1,837,497.00	21.2%
6) Capital Outlay		6000-6999	267,312.00	39,802.00	-85.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	918,063.00	1,181,406.00	28.7%
9) TOTAL, EXPENDITURES			27,163,737.00	30,166,249.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(495,643.00)	(479,185.00)	-3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(495,643.00)	(479,185.00)	-3.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	984,468.82	488,825.82	-50.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			984,468.82	488,825.82	-50.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			984,468.82	488,825.82	-50.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	488,825.82	9,642.82	-98.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(2.00)	New

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	636,650.00	642,659.00	0.9%
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	19,891,281.00	22,028,330.00	10.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,527,931.00</b>	<b>22,670,989.00</b>	<b>10.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	42,345.00	42,345.00	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	4,863,130.00	5,443,006.00	11.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,905,475.00</b>	<b>5,485,351.00</b>	<b>11.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	60,208.00	60,208.00	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	452,507.00	452,507.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	548,744.00	484,900.00	-11.6%
Other Local Revenue					
All Other Local Revenue		8699	173,229.00	533,109.00	207.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,234,688.00</b>	<b>1,530,724.00</b>	<b>24.0%</b>
<b>TOTAL, REVENUES</b>			<b>26,668,094.00</b>	<b>29,687,064.00</b>	<b>11.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,338,944.00	9,296,871.00	11.5%
Certificated Pupil Support Salaries		1200	77,529.00	55,330.00	-28.6%
Certificated Supervisors' and Administrators' Salaries		1300	396,091.00	407,803.00	3.0%
Other Certificated Salaries		1900	580,426.00	658,105.00	13.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,392,990.00</b>	<b>10,418,109.00</b>	<b>10.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,706,998.00	2,974,132.00	9.9%
Classified Support Salaries		2200	1,842,409.00	2,005,850.00	8.9%
Classified Supervisors' and Administrators' Salaries		2300	617,988.00	636,243.00	3.0%
Clerical, Technical and Office Salaries		2400	706,957.00	730,161.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,874,352.00</b>	<b>6,346,386.00</b>	<b>8.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	728,983.00	846,237.00	16.1%
PERS		3201-3202	572,017.00	585,952.00	2.4%
OASDI/Medicare/Alternative		3301-3302	535,617.00	557,517.00	4.1%
Health and Welfare Benefits		3401-3402	4,444,652.00	5,442,628.00	22.5%
Unemployment Insurance		3501-3502	7,364.00	9,772.00	32.7%
Workers' Compensation		3601-3602	257,400.00	290,375.00	12.8%
OPEB, Allocated		3701-3702	24,012.00	39,211.00	63.3%
OPEB, Active Employees		3751-3752	638,887.00	617,909.00	-3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,208,932.00</b>	<b>8,389,601.00</b>	<b>16.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	119.00	119.00	0.0%
Materials and Supplies		4300	751,607.00	973,094.00	29.5%
Noncapitalized Equipment		4400	120,394.00	35,429.00	-70.6%
Food		4700	1,114,007.00	944,806.00	-15.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,986,127.00</b>	<b>1,953,448.00</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	91,458.00	137,701.00	50.6%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	156,848.00	184,496.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	622,596.00	672,002.00	7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	358,951.00	121,760.00	-66.1%
Professional/Consulting Services and Operating Expenditures		5800	216,529.00	635,176.00	193.3%
Communications		5900	68,979.00	85,762.00	24.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,515,961.00</b>	<b>1,837,497.00</b>	<b>21.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	80,312.00	0.00	-100.0%
Equipment Replacement		6500	187,000.00	39,802.00	-78.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>267,312.00</b>	<b>39,802.00</b>	<b>-85.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	918,063.00	1,181,406.00	28.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>918,063.00</b>	<b>1,181,406.00</b>	<b>28.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,163,737.00</b>	<b>30,166,249.00</b>	<b>11.1%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,527,931.00	22,670,989.00	10.4%
3) Other State Revenue		8300-8599	4,905,475.00	5,485,351.00	11.8%
4) Other Local Revenue		8600-8799	1,234,688.00	1,530,724.00	24.0%
5) TOTAL, REVENUES			26,668,094.00	29,687,064.00	11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		16,649,013.00	18,934,658.00	13.7%
2) Instruction - Related Services	2000-2999		3,334,142.00	4,405,253.00	32.1%
3) Pupil Services	3000-3999		4,044,386.00	3,368,642.00	-16.7%
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		918,063.00	1,181,406.00	28.7%
8) Plant Services	8000-8999		2,218,133.00	2,276,290.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,163,737.00	30,166,249.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(495,643.00)	(479,185.00)	-3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(495,643.00)	(479,185.00)	-3.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	984,468.82	488,825.82	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			984,468.82	488,825.82	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			984,468.82	488,825.82	-50.3%
2) Ending Balance, June 30 (E + F1e)			488,825.82	9,640.82	-98.0%
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			488,825.82	9,642.82	-98.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2.00)	New

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	0.40	0.40
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	5,093.00	5,093.00
6130	Child Development: Center-Based Reserve Account	381,475.00	0.00
9010	Other Restricted Local	102,257.42	4,549.42
Total, Restricted Balance		<u>488,825.82</u>	<u>9,642.82</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,906,856.00	27,605,370.00	2.6%
3) Other State Revenue		8300-8599	2,228,765.00	2,220,887.00	-0.4%
4) Other Local Revenue		8600-8799	5,031,748.00	5,232,490.00	4.0%
5) TOTAL, REVENUES			34,167,369.00	35,058,747.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,561,341.00	14,600,130.00	7.7%
3) Employee Benefits		3000-3999	6,345,099.00	7,693,882.00	21.3%
4) Books and Supplies		4000-4999	11,462,446.00	12,212,002.00	6.5%
5) Services and Other Operating Expenditures		5000-5999	1,862,797.00	1,883,465.00	1.1%
6) Capital Outlay		6000-6999	675,000.00	1,718,781.00	154.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,906,683.00	38,108,260.00	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			260,686.00	(3,049,513.00)	-1269.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,822.00	196,821.00	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			196,822.00	196,821.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			457,508.00	(2,852,692.00)	-723.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,506,748.34	8,964,256.34	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,506,748.34	8,964,256.34	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,506,748.34	8,964,256.34	5.4%
2) Ending Balance, June 30 (E + F1e)			8,964,256.34	6,111,564.34	-31.8%
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			8,964,256.34	6,111,564.34	-31.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	26,906,856.00	27,605,370.00	2.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,906,856.00</b>	<b>27,605,370.00</b>	<b>2.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,228,765.00	2,220,887.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,228,765.00</b>	<b>2,220,887.00</b>	<b>-0.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,958,028.00	5,158,972.00	4.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,987.00	8,453.00	-23.1%
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	62,733.00	65,065.00	3.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,031,748.00</b>	<b>5,232,490.00</b>	<b>4.0%</b>
<b>TOTAL, REVENUES</b>			<b>34,167,369.00</b>	<b>35,058,747.00</b>	<b>2.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,132,017.00	7,631,976.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	4,991,174.00	4,996,701.00	0.1%
Clerical, Technical and Office Salaries		2400	1,170,665.00	1,240,774.00	6.0%
Other Classified Salaries		2900	267,485.00	730,679.00	173.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,561,341.00</b>	<b>14,600,130.00</b>	<b>7.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,167,559.00	1,270,472.00	8.8%
OASDI/Medicare/Alternative		3301-3302	964,193.00	1,004,173.00	4.1%
Health and Welfare Benefits		3401-3402	3,314,840.00	4,647,225.00	40.2%
Unemployment Insurance		3501-3502	88,382.00	6,637.00	-92.5%
Workers' Compensation		3601-3602	261,894.00	236,969.00	-9.5%
OPEB, Allocated		3701-3702	21,223.00	27,081.00	27.6%
OPEB, Active Employees		3751-3752	527,008.00	501,325.00	-4.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,345,099.00</b>	<b>7,693,882.00</b>	<b>21.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,358,367.00	1,452,582.00	6.9%
Noncapitalized Equipment		4400	75,298.00	128,819.00	71.1%
Food		4700	10,028,781.00	10,630,601.00	6.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,462,446.00</b>	<b>12,212,002.00</b>	<b>6.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,478.00	7,786.00	-8.2%
Dues and Memberships		5300	969.00	856.00	-11.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	293,617.00	309,557.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,217.00	388,890.00	87.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,052,766.00	627,248.00	-40.4%
Professional/Consulting Services and Operating Expenditures		5800	272,558.00	520,470.00	91.0%
Communications		5900	27,192.00	28,658.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,862,797.00	1,883,465.00	1.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	555,692.00	1,200,000.00	115.9%
Equipment		6400	89,308.00	73,781.00	-17.4%
Equipment Replacement		6500	30,000.00	445,000.00	1383.3%
TOTAL, CAPITAL OUTLAY			675,000.00	1,718,781.00	154.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			33,906,683.00	38,108,260.00	12.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	196,822.00	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,822.00	196,821.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			196,822.00	196,821.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,906,856.00	27,605,370.00	2.6%
3) Other State Revenue		8300-8599	2,228,765.00	2,220,887.00	-0.4%
4) Other Local Revenue		8600-8799	5,031,748.00	5,232,490.00	4.0%
5) TOTAL, REVENUES			34,167,369.00	35,058,747.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,242,918.00	33,610,502.00	11.1%
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		3,663,765.00	4,497,758.00	22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,906,683.00	38,108,260.00	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			260,686.00	(3,049,513.00)	-1269.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,822.00	196,821.00	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			196,822.00	196,821.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			457,508.00	(2,852,692.00)	-723.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,506,748.34	8,964,256.34	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,506,748.34	8,964,256.34	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,506,748.34	8,964,256.34	5.4%
2) Ending Balance, June 30 (E + F1e)			8,964,256.34	6,111,564.34	-31.8%
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			8,964,256.34	6,111,564.34	-31.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	8,959,194.34	6,106,502.34
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	5,062.00	5,062.00
Total, Restricted Balance		<u>8,964,256.34</u>	<u>6,111,564.34</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	27,000.00	8.0%
5) TOTAL, REVENUES			25,000.00	27,000.00	8.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,665,000.00	1,750,000.00	5.1%
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			1,665,000.00	1,750,000.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,640,000.00)	(1,723,000.00)	5.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,640,000.00)	(1,723,000.00)	5.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,909.26	2,337,909.26	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,909.26	2,337,909.26	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,909.26	2,337,909.26	-41.2%
2) Ending Balance, June 30 (E + F1e)			2,337,909.26	614,909.26	-73.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,337,909.26	614,909.26	-73.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	27,000.00	8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,000.00	27,000.00	8.0%
<b>TOTAL, REVENUES</b>			25,000.00	27,000.00	8.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,665,000.00	1,750,000.00	5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,665,000.00</b>	<b>1,750,000.00</b>	<b>5.1%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,665,000.00</b>	<b>1,750,000.00</b>	<b>5.1%</b>

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	27,000.00	8.0%
5) TOTAL, REVENUES			25,000.00	27,000.00	8.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,665,000.00	1,750,000.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,665,000.00	1,750,000.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,640,000.00)	(1,723,000.00)	5.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,640,000.00)	(1,723,000.00)	5.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,909.26	2,337,909.26	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,909.26	2,337,909.26	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,909.26	2,337,909.26	-41.2%
2) Ending Balance, June 30 (E + F1e)			2,337,909.26	614,909.26	-73.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,337,909.26	614,909.26	-73.7%
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%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			15,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,250,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,250,000.00)	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	(1,250,000.00)	-8433.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,647,106.12	6,662,106.12	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,106.12	6,662,106.12	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,106.12	6,662,106.12	0.2%
2) Ending Balance, June 30 (E + F1e)			6,662,106.12	5,412,106.12	-18.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,662,106.12	5,412,106.12	-18.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			15,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	1,250,000.00	New
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	1,250,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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	(1,250,000.00)	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,250,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1,250,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,000.00	(1,250,000.00)	-8433.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,647,106.12	6,662,106.12	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,647,106.12	6,662,106.12	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,647,106.12	6,662,106.12	0.2%
2) Ending Balance, June 30 (E + F1e)			6,662,106.12	5,412,106.12	-18.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,662,106.12	5,412,106.12	-18.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,540,000.00	1,025,000.00	-71.0%
5) TOTAL, REVENUES			3,540,000.00	1,025,000.00	-71.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,517.00	100,404.00	3.0%
3) Employee Benefits		3000-3999	36,597.00	37,725.00	3.1%
4) Books and Supplies		4000-4999	856,944.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,406,829.00	0.00	-100.0%
6) Capital Outlay		6000-6999	78,243,031.00	95,303,000.00	21.8%
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			88,640,918.00	95,441,129.00	7.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(85,100,918.00)	(94,416,129.00)	10.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,301.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(298,301.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,399,219.00)	(94,416,129.00)	10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,664,208.95	95,264,989.95	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,664,208.95	95,264,989.95	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,664,208.95	95,264,989.95	-47.3%
2) Ending Balance, June 30 (E + F1e)			95,264,989.95	848,860.95	-99.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			95,264,989.95	848,860.95	-99.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,140,000.00	1,025,000.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,400,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,540,000.00</b>	<b>1,025,000.00</b>	<b>-71.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,540,000.00</b>	<b>1,025,000.00</b>	<b>-71.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,517.00	100,404.00	3.0%
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			97,517.00	100,404.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,158.00	11,819.00	5.9%
OASDI/Medicare/Alternative		3301-3302	7,460.00	7,681.00	3.0%
Health and Welfare Benefits		3401-3402	14,077.00	14,394.00	2.3%
Unemployment Insurance		3501-3502	49.00	50.00	2.0%
Workers' Compensation		3601-3602	1,707.00	1,757.00	2.9%
OPEB, Allocated		3701-3702	156.00	201.00	28.8%
OPEB, Active Employees		3751-3752	1,990.00	1,823.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,597.00	37,725.00	3.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	400,699.00	0.00	-100.0%
Noncapitalized Equipment		4400	456,245.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			856,944.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,042,376.00	0.00	-100.0%
Operations and Housekeeping Services		5500	33,542.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,133.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,538.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,126,540.00	0.00	-100.0%
Communications		5900	4,700.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,406,829.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	12,011,001.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,200,703.00	95,303,000.00	44.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,327.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>78,243,031.00</b>	<b>95,303,000.00</b>	<b>21.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>88,640,918.00</b>	<b>95,441,129.00</b>	<b>7.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	298,301.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			298,301.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(298,301.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,540,000.00	1,025,000.00	-71.0%
5) TOTAL, REVENUES			3,540,000.00	1,025,000.00	-71.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		88,639,418.00	95,441,129.00	7.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			88,640,918.00	95,441,129.00	7.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(85,100,918.00)	(94,416,129.00)	10.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	298,301.00	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			(298,301.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(85,399,219.00)	(94,416,129.00)	10.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,664,208.95	95,264,989.95	-47.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,664,208.95	95,264,989.95	-47.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,664,208.95	95,264,989.95	-47.3%
2) Ending Balance, June 30 (E + F1e)			95,264,989.95	848,860.95	-99.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			95,264,989.95	848,860.95	-99.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	95,264,989.95	848,860.95
Total, Restricted Balance		95,264,989.95	848,860.95

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,662,000.00	1,561,000.00	-6.1%
5) TOTAL, REVENUES			1,662,000.00	1,561,000.00	-6.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,200.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	101,037.00	12,400,000.00	12172.7%
6) Capital Outlay		6000-6999	114,536.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			216,773.00	12,400,000.00	5620.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,445,227.00	(10,839,000.00)	-850.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,445,227.00	(10,839,000.00)	-850.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,190,851.38	12,636,078.38	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,190,851.38	12,636,078.38	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,190,851.38	12,636,078.38	12.9%
2) Ending Balance, June 30 (E + F1e)			12,636,078.38	1,797,078.38	-85.8%
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			12,636,078.38	1,797,078.38	-85.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	62,000.00	61,000.00	-1.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,600,000.00	1,500,000.00	-6.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,662,000.00	1,561,000.00	-6.1%
<b>TOTAL, REVENUES</b>			1,662,000.00	1,561,000.00	-6.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,375.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	74,511.00	12,400,000.00	16541.8%
Communications		5900	151.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>101,037.00</b>	<b>12,400,000.00</b>	<b>12172.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,536.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>114,536.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>216,773.00</b>	<b>12,400,000.00</b>	<b>5620.3%</b>

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,662,000.00	1,561,000.00	-6.1%
5) TOTAL, REVENUES			1,662,000.00	1,561,000.00	-6.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,125.00	12,400,000.00	173935.1%
8) Plant Services	8000-8999		209,648.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			216,773.00	12,400,000.00	5620.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,445,227.00	(10,839,000.00)	-850.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,445,227.00	(10,839,000.00)	-850.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,190,851.38	12,636,078.38	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,190,851.38	12,636,078.38	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,190,851.38	12,636,078.38	12.9%
2) Ending Balance, June 30 (E + F1e)			12,636,078.38	1,797,078.38	-85.8%
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			12,636,078.38	1,797,078.38	-85.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	12,636,078.38	1,797,078.38
Total, Restricted Balance		12,636,078.38	1,797,078.38

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,100.00	3,000.00	42.9%
5) TOTAL, REVENUES			3,002,100.00	3,000.00	-99.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(59,988.00)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	(910,013.00)	1,936,366.00	-312.8%
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			(970,001.00)	1,936,366.00	-299.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,972,101.00	(1,933,366.00)	-148.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,301.00	0.00	-100.0%
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			298,301.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,270,402.00	(1,933,366.00)	-145.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,508.99	4,687,910.99	1022.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,508.99	4,687,910.99	1022.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,508.99	4,687,910.99	1022.8%
2) Ending Balance, June 30 (E + F1e)			4,687,910.99	2,754,544.99	-41.2%
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			4,687,910.99	2,754,544.99	-41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,000,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,000,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,100.00	3,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,100.00	3,000.00	42.9%
<b>TOTAL, REVENUES</b>			3,002,100.00	3,000.00	-99.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(41,843.00)	0.00	-100.0%
Noncapitalized Equipment		4400	(18,145.00)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			(59,988.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(1,286,963.00)	1,936,034.00	-250.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	351,252.00	0.00	-100.0%
Equipment		6400	25,698.00	332.00	-98.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			(910,013.00)	1,936,366.00	-312.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			(970,001.00)	1,936,366.00	-299.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	298,301.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>298,301.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			298,301.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,100.00	3,000.00	42.9%
5) TOTAL, REVENUES			3,002,100.00	3,000.00	-99.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(970,001.00)	1,936,366.00	-299.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(970,001.00)	1,936,366.00	-299.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,972,101.00	(1,933,366.00)	-148.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	298,301.00	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			298,301.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,270,402.00	(1,933,366.00)	-145.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,508.99	4,687,910.99	1022.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,508.99	4,687,910.99	1022.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,508.99	4,687,910.99	1022.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,687,910.99	2,754,544.99	-41.2%
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			4,687,910.99	2,754,544.99	-41.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
7710	State School Facilities Projects	4,687,910.99	2,754,544.99
Total, Restricted Balance		4,687,910.99	2,754,544.99

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590,000.00	86,000.00	-96.7%
5) TOTAL, REVENUES			2,590,000.00	86,000.00	-96.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,397,298.00	3,194,550.00	-6.0%
3) Employee Benefits		3000-3999	1,602,702.00	1,805,450.00	12.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	349,000.00	5,400,000.00	1447.3%
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			5,434,000.00	10,400,000.00	91.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,844,000.00)	(10,314,000.00)	262.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,844,000.00)	(10,314,000.00)	262.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,237,116.10	11,393,116.10	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,237,116.10	11,393,116.10	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,237,116.10	11,393,116.10	-20.0%
2) Ending Balance, June 30 (E + F1e)			11,393,116.10	1,079,116.10	-90.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,393,116.10	1,079,116.10	-90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,000.00	86,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,590,000.00	86,000.00	-96.7%
<b>TOTAL, REVENUES</b>			2,590,000.00	86,000.00	-96.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,397,298.00	3,194,550.00	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,397,298.00</b>	<b>3,194,550.00</b>	<b>-6.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	378,153.00	572,100.00	51.3%
OASDI/Medicare/Alternative		3301-3302	257,455.00	382,500.00	48.6%
Health and Welfare Benefits		3401-3402	756,373.00	675,850.00	-10.6%
Unemployment Insurance		3501-3502	37,020.00	2,500.00	-93.2%
Workers' Compensation		3601-3602	70,673.00	87,500.00	23.8%
OPEB, Allocated		3701-3702	5,385.00	10,000.00	85.7%
OPEB, Active Employees		3751-3752	97,643.00	75,000.00	-23.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,602,702.00</b>	<b>1,805,450.00</b>	<b>12.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>85,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	349,000.00	5,400,000.00	1447.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>349,000.00</b>	<b>5,400,000.00</b>	<b>1447.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,434,000.00</b>	<b>10,400,000.00</b>	<b>91.4%</b>

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590,000.00	86,000.00	-96.7%
5) TOTAL, REVENUES			2,590,000.00	86,000.00	-96.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,434,000.00	10,400,000.00	91.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,434,000.00	10,400,000.00	91.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,844,000.00)	(10,314,000.00)	262.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,844,000.00)	(10,314,000.00)	262.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,237,116.10	11,393,116.10	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,237,116.10	11,393,116.10	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,237,116.10	11,393,116.10	-20.0%
2) Ending Balance, June 30 (E + F1e)			11,393,116.10	1,079,116.10	-90.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,393,116.10	1,079,116.10	-90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	11,393,116.10	1,079,116.10
Total, Restricted Balance		11,393,116.10	1,079,116.10

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,829,168.00	0.00	-100.0%
3) Other State Revenue		8300-8599	392,514.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,135,654.00	41,828,766.00	-19.8%
5) TOTAL, REVENUES			56,357,336.00	41,828,766.00	-25.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,051,890.00	50,151,410.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,051,890.00	50,151,410.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,305,446.00	(8,322,644.00)	-232.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,305,446.00	(8,322,644.00)	-232.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,237,995.00	52,543,441.00	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,237,995.00	52,543,441.00	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,237,995.00	52,543,441.00	13.6%
2) Ending Balance, June 30 (E + F1e)			52,543,441.00	44,220,797.00	-15.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	52,543,441.00	44,220,797.00	-15.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,829,168.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,829,168.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	392,514.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			392,514.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	43,485,342.00	37,850,058.00	-13.0%
Unsecured Roll		8612	2,442,167.00	1,602,845.00	-34.4%
Prior Years' Taxes		8613	4,138,871.00	2,069,436.00	-50.0%
Supplemental Taxes		8614	535,810.00	267,905.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	243,677.00	0.00	-100.0%
Interest		8660	128,408.00	38,522.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,161,379.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			52,135,654.00	41,828,766.00	-19.8%
<b>TOTAL, REVENUES</b>			56,357,336.00	41,828,766.00	-25.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	25,370,000.00	24,735,000.00	-2.5%
Bond Interest and Other Service Charges		7434	24,681,890.00	25,416,410.00	3.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,051,890.00	50,151,410.00	0.2%
TOTAL, EXPENDITURES			50,051,890.00	50,151,410.00	0.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,829,168.00	0.00	-100.0%
3) Other State Revenue		8300-8599	392,514.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,135,654.00	41,828,766.00	-19.8%
5) TOTAL, REVENUES			56,357,336.00	41,828,766.00	-25.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,051,890.00	50,151,410.00	0.2%
10) TOTAL, EXPENDITURES			50,051,890.00	50,151,410.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,305,446.00	(8,322,644.00)	-232.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,305,446.00	(8,322,644.00)	-232.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,237,995.00	52,543,441.00	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,237,995.00	52,543,441.00	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,237,995.00	52,543,441.00	13.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	52,543,441.00	44,220,797.00	-15.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,903,550.00	70,147,107.00	6.4%
5) TOTAL, REVENUES			65,903,550.00	70,147,107.00	6.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	234,122.00	234,122.00	0.0%
3) Employee Benefits		3000-3999	99,075.00	100,467.00	1.4%
4) Books and Supplies		4000-4999	62,687.00	49,400.00	-21.2%
5) Services and Other Operating Expenses		5000-5999	69,105,070.00	72,581,436.00	5.0%
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			69,500,954.00	72,965,425.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,597,404.00)	(2,818,318.00)	-21.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,429,718.00	4,000,000.00	-9.7%
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			4,429,718.00	4,000,000.00	-9.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			832,314.00	1,181,682.00	42.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,011,715.70	24,844,029.70	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,011,715.70	24,844,029.70	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,011,715.70	24,844,029.70	3.5%
2) Ending Net Position, June 30 (E + F1e)			24,844,029.70	26,025,711.70	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,844,029.70	26,025,711.70	4.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	280,000.00	372,500.00	33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	65,503,550.00	69,654,607.00	6.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	120,000.00	120,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>65,903,550.00</b>	<b>70,147,107.00</b>	<b>6.4%</b>
<b>TOTAL, REVENUES</b>			<b>65,903,550.00</b>	<b>70,147,107.00</b>	<b>6.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,276.00	178,276.00	0.0%
Clerical, Technical and Office Salaries		2400	55,846.00	55,846.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>234,122.00</b>	<b>234,122.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,673.00	27,559.00	3.3%
OASDI/Medicare/Alternative		3301-3302	17,783.00	17,911.00	0.7%
Health and Welfare Benefits		3401-3402	44,080.00	44,846.00	1.7%
Unemployment Insurance		3501-3502	117.00	117.00	0.0%
Workers' Compensation		3601-3602	4,079.00	4,097.00	0.4%
OPEB, Allocated		3701-3702	373.00	468.00	25.5%
OPEB, Active Employees		3751-3752	5,970.00	5,469.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>99,075.00</b>	<b>100,467.00</b>	<b>1.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,467.00	28,400.00	-6.8%
Noncapitalized Equipment		4400	32,220.00	21,000.00	-34.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>62,687.00</b>	<b>49,400.00</b>	<b>-21.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	2,800.00	86.7%
Dues and Memberships		5300	100.00	200.00	100.0%
Insurance		5400-5450	3,231,482.00	3,241,701.00	0.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,323.00	363,200.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,189.00	1,100.00	-7.5%
Professional/Consulting Services and Operating Expenditures		5800	65,501,084.00	68,966,043.00	5.3%
Communications		5900	6,392.00	6,392.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>69,105,070.00</b>	<b>72,581,436.00</b>	<b>5.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>69,500,954.00</b>	<b>72,965,425.00</b>	<b>5.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,429,718.00	4,000,000.00	-9.7%
(a) TOTAL, INTERFUND TRANSFERS IN			4,429,718.00	4,000,000.00	-9.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,429,718.00	4,000,000.00	-9.7%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,903,550.00	70,147,107.00	6.4%
5) TOTAL, REVENUES			65,903,550.00	70,147,107.00	6.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		69,500,954.00	72,965,425.00	5.0%
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			69,500,954.00	72,965,425.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,597,404.00)	(2,818,318.00)	-21.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,429,718.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,429,718.00	4,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			832,314.00	1,181,682.00	42.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,011,715.70	24,844,029.70	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,011,715.70	24,844,029.70	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,011,715.70	24,844,029.70	3.5%
2) Ending Net Position, June 30 (E + F1e)			24,844,029.70	26,025,711.70	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,844,029.70	26,025,711.70	4.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	24,844,029.70	26,025,711.70
Total, Restricted Net Position		<u>24,844,029.70</u>	<u>26,025,711.70</u>

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	77,382.66	77,382.66	78,042.78	76,299.30	76,299.30	77,382.66
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	77,382.66	77,382.66	78,042.78	76,299.30	76,299.30	77,382.66
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	77,382.66	77,382.66	78,042.78	76,299.30	76,299.30	77,382.66
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	454.83	454.83	454.83	454.83	454.83	454.83
<b>2. Charter School County Program ADA</b>						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	454.83	454.83	454.83	454.83	454.83	454.83

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	129,774,124.89		129,774,124.89			129,774,124.89
Total capital assets not being depreciated	243,696,675.40	0.00	243,696,675.40	0.00	0.00	243,696,675.40
Capital assets being depreciated:						
Land Improvements	22,808,622.11		22,808,622.11			22,808,622.11
Buildings	767,261,848.26		767,261,848.26			767,261,848.26
Equipment	88,808,052.70		88,808,052.70			88,808,052.70
Total capital assets being depreciated	878,878,523.07	0.00	878,878,523.07	0.00	0.00	878,878,523.07
Accumulated Depreciation for:						
Land Improvements	(16,037,140.69)		(16,037,140.69)			(16,037,140.69)
Buildings	(321,775,735.06)		(321,775,735.06)			(321,775,735.06)
Equipment	(77,978,414.73)		(77,978,414.73)			(77,978,414.73)
Total accumulated depreciation	(415,791,290.48)	0.00	(415,791,290.48)	0.00	0.00	(415,791,290.48)
Total capital assets being depreciated, net	463,087,232.59	0.00	463,087,232.59	0.00	0.00	463,087,232.59
Governmental activity capital assets, net	706,783,907.99	0.00	706,783,907.99	0.00	0.00	706,783,907.99
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	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	332,500,436.00	301	0.00	303	332,500,436.00	305	9,877,779.00		307	322,622,657.00	309
2000 - Classified Salaries	99,111,831.00	311	3,461,236.00	313	95,650,595.00	315	220,853.00		317	95,429,742.00	319
3000 - Employee Benefits (Excluding 3800)	153,901,323.00	321	1,030,414.00	323	152,870,909.00	325	1,337,212.00		327	151,533,697.00	329
4000 - Books, Supplies Equip Replace. (6500)	25,756,935.00	331	300,443.00	333	25,456,492.00	335	3,808,838.00		337	21,647,654.00	339
5000 - Services. . . & 7300 - Indirect Costs	71,259,190.00	341	621,600.00	343	70,637,590.00	345	40,594,328.00		347	30,043,262.00	349
TOTAL					677,116,022.00	365			TOTAL	621,277,012.00	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	375
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3.	STRS. . . . .	3101 & 3102	382
4.	PERS. . . . .	3201 & 3202	383
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7.	Unemployment Insurance. . . . .	3501 & 3502	390
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	392
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14.	TOTAL SALARIES AND BENEFITS. . . . .		397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		65.02%
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) . . . . .
2.	Percentage spent by this district (Part II, Line 15) . . . . .
3.	Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .

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	356,494,414.00	301	0.00	303	356,494,414.00	305	7,769,009.00		307	348,725,405.00	309
2000 - Classified Salaries	102,754,564.00	311	3,440,973.00	313	99,313,591.00	315	726,680.00		317	98,586,911.00	319
3000 - Employee Benefits (Excluding 3800)	168,485,379.00	321	1,167,701.00	323	167,317,678.00	325	1,272,062.00		327	166,045,616.00	329
4000 - Books, Supplies Equip Replace. (6500)	41,942,462.00	331	3,500.00	333	41,938,962.00	335	2,123,457.00		337	39,815,505.00	339
5000 - Services. . . & 7300 - Indirect Costs	79,792,492.00	341	167,623.00	343	79,624,869.00	345	46,984,233.00		347	32,640,636.00	349
TOTAL					744,689,514.00	365			TOTAL	685,814,073.00	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	299,096,794.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	25,339,195.00 380
3. STRS. . . . .		3101 & 3102	27,919,847.00 382
4. PERS. . . . .		3201 & 3202	2,030,599.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	5,952,978.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	62,089,736.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	561,986.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	5,648,445.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	6,854,424.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			435,494,004.00 395
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). . . . .			848,078.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			434,645,926.00 397
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. . . . .			63.38%
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) . . . . .	63.38%
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). . . . .	685,814,073.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	597,720,813.00	5,167,000.00	602,887,813.00	2,574,497.00	24,375,000.00	581,087,310.00	25,140,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	723,664.00		723,664.00		632,072.00	91,592.00	91,592.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	49,641,107.00	6,202,292.00	55,843,399.00	15,627,868.00		71,471,267.00	
Compensated Absences Payable	10,506,529.79		10,506,529.79	2,747,676.00		13,254,205.79	10,603,365.00
Governmental activities long-term liabilities	658,592,113.79	11,369,292.00	669,961,405.79	20,950,041.00	25,007,072.00	665,904,374.79	35,834,957.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	53,450.48		4,794,799.47	4,848,249.95
2. State Lottery Revenue	8560	10,714,317.00		2,398,302.00	13,112,619.00
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)		10,767,767.48	0.00	7,193,101.47	17,960,868.95
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	9,097,196.00			9,097,196.00
2. Classified Salaries	2000-2999	54.00			54.00
3. Employee Benefits	3000-3999	1,045,736.00			1,045,736.00
4. Books and Supplies	4000-4999	545,532.00		2,971,119.00	3,516,651.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	67,923.00			67,923.00
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	11,326.00			11,326.00
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)		10,767,767.00	0.00	2,971,119.00	13,738,886.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.48	0.00	4,221,982.47	4,221,982.95
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	582,964,131.00	8.31%	631,431,303.00	3.10%	651,016,652.00
2. Federal Revenues	8100-8299	100,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	13,187,985.00	0.93%	13,310,153.00	1.68%	13,534,262.00
4. Other Local Revenues	8600-8799	7,374,269.00	0.59%	7,417,669.00	0.57%	7,459,911.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,250,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(83,884,317.00)	20.45%	(101,039,643.26)	3.12%	(104,193,784.72)
6. Total (Sum lines A1 thru A5c)		520,992,068.00	5.78%	551,119,481.74	3.03%	567,817,040.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				274,536,613.00		286,220,545.00
b. Step & Column Adjustment				2,113,932.00		2,203,898.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,570,000.00		6,150,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	274,536,613.00	4.26%	286,220,545.00	2.92%	294,574,443.00
2. Classified Salaries						
a. Base Salaries				66,471,695.00		68,778,533.00
b. Step & Column Adjustment						343,893.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,306,838.00		606,077.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,471,695.00	3.47%	68,778,533.00	1.38%	69,728,503.00
3. Employee Benefits	3000-3999	127,427,602.00	11.09%	141,558,623.00	9.55%	155,080,893.00
4. Books and Supplies	4000-4999	12,447,329.00	4.97%	13,066,026.00	69.14%	22,099,634.00
5. Services and Other Operating Expenditures	5000-5999	39,221,393.00	-0.21%	39,140,337.00	5.61%	41,334,543.00
6. Capital Outlay	6000-6999	655,000.00	0.00%	655,000.00	0.00%	655,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,681,877.00)	3.29%	(10,000,000.00)	0.00%	(10,000,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,196,821.00	0.00%	4,196,821.00	0.00%	4,196,821.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		515,274,576.00	5.50%	543,615,885.00	6.26%	577,669,837.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		5,717,492.00		7,503,596.74		(9,852,796.72)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,868,126.41		72,585,618.41		80,089,215.15
2. Ending Fund Balance (Sum lines C and D1)		72,585,618.41		80,089,215.15		70,236,418.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	55,580,132.41		62,771,875.37		52,352,879.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,098,836.00		15,410,689.78		15,976,888.50
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		72,585,618.41		80,089,215.15		70,236,418.43

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,098,836.00		15,410,689.78		15,976,888.50
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		15,098,836.00		15,410,689.78		15,976,888.50
<b>F. ASSUMPTIONS</b>						
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.						
Certificated and Classified additional expenditures will accompany the increase in LCFF funding, with an emphasis in services provided for students in need.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	69,970,627.00	-22.67%	54,110,240.00	-2.17%	52,936,854.00
3. Other State Revenues	8300-8599	60,121,708.00	-0.32%	59,931,761.00	0.00%	59,934,542.00
4. Other Local Revenues	8600-8799	9,776,218.00	-39.96%	5,869,905.00	-30.26%	4,093,837.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	83,884,317.00	20.45%	101,039,643.26	3.12%	104,193,784.72
6. Total (Sum lines A1 thru A5c)		223,752,870.00	-1.25%	220,951,549.26	0.09%	221,159,017.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				81,957,801.00		71,320,978.00
b. Step & Column Adjustment				631,075.00		549,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,267,898.00)		(1,636,514.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,957,801.00	-12.98%	71,320,978.00	-1.52%	70,233,636.00
2. Classified Salaries						
a. Base Salaries				36,282,869.00		42,306,106.00
b. Step & Column Adjustment						211,531.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,023,237.00		(240,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,282,869.00	16.60%	42,306,106.00	-0.07%	42,277,637.00
3. Employee Benefits	3000-3999	41,057,777.00	6.30%	43,643,460.00	5.96%	46,244,714.00
4. Books and Supplies	4000-4999	29,153,133.00	-21.31%	22,941,941.00	-30.51%	15,941,575.00
5. Services and Other Operating Expenditures	5000-5999	41,777,911.00	-11.60%	36,930,309.00	-0.60%	36,707,401.00
6. Capital Outlay	6000-6999	755,181.00	-49.33%	382,681.00	0.00%	382,681.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	207,450.00	0.00%	207,450.00	0.00%	207,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,475,065.00	8.38%	9,185,679.00	-0.07%	9,179,494.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		239,667,187.00	-5.32%	226,918,604.00	-2.53%	221,174,588.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(15,914,317.00)		(5,967,054.74)		(15,570.28)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,742,483.12		9,828,166.12		3,861,111.38
2. Ending Fund Balance (Sum lines C and D1)		9,828,166.12		3,861,111.38		3,845,541.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,828,166.62		3,861,111.38		3,845,541.10
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	(0.50)		0.00		0.00
f. Total Components of Ending Fund Balance		9,828,166.12		3,861,111.38		3,845,541.10
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
Certificated expenditures are decreased as the carryovers are spent down and categorical programs decrease or end. Classified expenditures increase in 15-16 as the required contribution for routine restricted maintenance increases. Classified personnel expenditures would increase as maintenance projects are increased to spend the required contribution.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	582,964,131.00	8.31%	631,431,303.00	3.10%	651,016,652.00
2. Federal Revenues	8100-8299	70,070,627.00	-22.78%	54,110,240.00	-2.17%	52,936,854.00
3. Other State Revenues	8300-8599	73,309,693.00	-0.09%	73,241,914.00	0.31%	73,468,804.00
4. Other Local Revenues	8600-8799	17,150,487.00	-22.52%	13,287,574.00	-13.05%	11,553,748.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,250,000.00	-100.00%	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)		744,744,938.00	3.67%	772,071,031.00	2.19%	788,976,058.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				356,494,414.00		357,541,523.00
b. Step & Column Adjustment				2,745,007.00		2,753,070.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,697,898.00)		4,513,486.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	356,494,414.00	0.29%	357,541,523.00	2.03%	364,808,079.00
2. Classified Salaries						
a. Base Salaries				102,754,564.00		111,084,639.00
b. Step & Column Adjustment				0.00		555,424.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,330,075.00		366,077.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,754,564.00	8.11%	111,084,639.00	0.83%	112,006,140.00
3. Employee Benefits	3000-3999	168,485,379.00	9.92%	185,202,083.00	8.71%	201,325,607.00
4. Books and Supplies	4000-4999	41,600,462.00	-13.44%	36,007,967.00	5.65%	38,041,209.00
5. Services and Other Operating Expenditures	5000-5999	80,999,304.00	-6.08%	76,070,646.00	2.59%	78,041,944.00
6. Capital Outlay	6000-6999	1,410,181.00	-26.42%	1,037,681.00	0.00%	1,037,681.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	207,450.00	0.00%	207,450.00	0.00%	207,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,206,812.00)	-32.52%	(814,321.00)	0.76%	(820,506.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,196,821.00	0.00%	4,196,821.00	0.00%	4,196,821.00
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)		754,941,763.00	2.07%	770,534,489.00	3.67%	798,844,425.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(10,196,825.00)		1,536,542.00		(9,868,367.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		92,610,609.53		82,413,784.53		83,950,326.53
2. Ending Fund Balance (Sum lines C and D1)		82,413,784.53		83,950,326.53		74,081,959.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740	9,828,166.62		3,861,111.38		3,845,541.10
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	55,580,132.41		62,771,875.37		52,352,879.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,098,836.00		15,410,689.78		15,976,888.50
2. Unassigned/Unappropriated	9790	(0.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		82,413,784.53		83,950,326.53		74,081,959.53

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,098,836.00		15,410,689.78		15,976,888.50
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.50)		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)		15,098,835.50		15,410,689.78		15,976,888.50
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		76,754.13		75,679.57		74,620.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		754,941,763.00		770,534,489.00		798,844,425.00
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)		754,941,763.00		770,534,489.00		798,844,425.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,098,835.26		15,410,689.78		15,976,888.50
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)		15,098,835.26		15,410,689.78		15,976,888.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	689,484,637.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	76,897,312.00
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	6,078,730.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,074,687.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	400,000.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	4,626,539.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,297,406.00
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)				599,289,919.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				599,289,919.00

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		77,837.49
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		77,837.49
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,699.25
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	569,624,932.11	7,317.10
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)	569,624,932.11	7,317.10
B. Required effort (Line A.2 times 90%)	512,662,438.90	6,585.39
C. Current year expenditures (Line I.G and Line II.D)	599,289,919.00	7,699.25
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%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: Long Beach Unified (DL)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	39,682,690.00	39,395,557.00	-0.72%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	39,682,690.00	39,395,557.00	-0.72%
B. COLA Apportionment	634,083.00	634,083.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	(945,081.00)	(945,081.00)	0.00%
D. Subtotal (Sum lines A.4, B, and C)	39,371,692.00	39,084,559.00	-0.73%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment	209,382.00	209,382.00	0.00%
G. Out of Home Care Apportionment	1,202,701.00	1,202,701.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	40,783,775.00	40,496,642.00	-0.70%
K. Mental Health Apportionment	5,582,647.00	5,577,587.00	-0.09%
L. Federal IDEA Local Assistance Grants - Preschool	11,952,943.00	11,958,750.00	0.05%
M. Federal IDEA - Section 619 Preschool	1,197,522.00	1,158,259.00	-3.28%
N. Other Federal Discretionary Grants	998,608.00	914,842.00	-8.39%
O. Other Adjustments	314,045.00	314,065.00	0.01%
P. Total SELPA Revenues (Sum lines J through O)	60,829,540.00	60,420,145.00	-0.67%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Long Beach Unified (DL00)	60,829,540.00	60,420,145.00	-0.67%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	60,829,540.00	60,420,145.00	-0.67%
Preparer Name: <u>Susan Ginder</u>			
Title: <u>Executive Director of Fiscal Services</u>			
Phone: <u>(562) 997-8126</u>			

Current LEA: 19-64725-000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

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	(1,498,422.00)	0.00	(941,577.00)				
Other Sources/Uses Detail					0.00	4,626,539.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	22,978.00	0.00	23,514.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	358,951.00	0.00	918,063.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,052,766.00	0.00	0.00	0.00				
Other Sources/Uses Detail					196,822.00	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	53,538.00	0.00						
Other Sources/Uses Detail					0.00	298,301.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	9,000.00	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					298,301.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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	1,189.00	0.00						
Other Sources/Uses Detail					4,429,718.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,498,422.00</b>	<b>(1,498,422.00)</b>	<b>941,577.00</b>	<b>(941,577.00)</b>	<b>4,924,841.00</b>	<b>4,924,840.00</b>	<b>0.00</b>	<b>0.00</b>

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	(770,408.00)	0.00	(1,206,812.00)				
Other Sources/Uses Detail					1,250,000.00	4,196,821.00		
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	20,300.00	0.00	25,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	121,760.00	0.00	1,181,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	627,248.00	0.00	0.00	0.00				
Other Sources/Uses Detail					196,821.00	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	1,250,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,100.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>770,408.00</b>	<b>(770,408.00)</b>	<b>1,206,812.00</b>	<b>(1,206,812.00)</b>	<b>5,446,821.00</b>	<b>5,446,821.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	80,099.11	80,064.71	0.0%	Met
Second Prior Year (2012-13)	79,134.78	79,099.61	0.0%	Met
First Prior Year (2013-14) <sup>1</sup>	78,219.16	78,497.61	N/A	Met
Budget Year (2014-15)	77,837.49			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2011-12)		82,589	83,691	N/A	Met
Second Prior Year (2012-13)		81,374	82,256	N/A	Met
First Prior Year (2013-14)		80,446	81,155	N/A	Met
Budget Year (2014-15)		80,768			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2011-12)	79,109	83,691	94.5%
Second Prior Year (2012-13)	77,234	82,256	93.9%
First Prior Year (2013-14)	77,837	81,155	95.9%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2014-15)	76,754	80,768	95.0%	Met
1st Subsequent Year (2015-16)	75,680	79,637	95.0%	Met
2nd Subsequent Year (2016-17)	74,620	78,522	95.0%	Met

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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)	752,992,612.00	757,919,842.00	760,000,000.00
<b>Step 1 - Change in Population</b>	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	78,497.61	77,837.49	76,299.30
b. Prior Year ADA (Funded)		78,497.61	77,837.49
c. Difference (Step 1a minus Step 1b)		(660.12)	(1,538.19)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.84%	-1.40%
<b>Step 2 - Change in Funding Level</b>		Budget Year (2014-15)	1st Subsequent Year (2015-16)
a. Prior Year LCFF Funding		520,426,403.00	582,964,129.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)		66,286,295.00	61,081,117.00
d. Economic Recovery Target Funding (current year increment)			33,413,527.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		66,286,295.00	61,081,117.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.74%	10.48%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		11.90%	8.50%
		3.89%	
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>10.90% to 12.90%</b>	<b>7.50% to 9.50%</b>	<b>2.89% to 4.89%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	82,696,721.00	82,696,721.00	82,696,721.00	82,696,721.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	520,871,845.00	583,413,353.00	631,874,993.00	651,466,604.00
District's Projected Change in LCFF Revenue:		12.01%	8.31%	3.10%
<b>LCFF Revenue Standard:</b>		<b>10.90% to 12.90%</b>	<b>7.50% to 9.50%</b>	<b>2.89% to 4.89%</b>
<b>Status:</b>		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)	401,021,902.62	419,707,832.59	95.5%
Second Prior Year (2012-13)	410,741,241.57	434,173,229.77	94.6%
First Prior Year (2013-14)	434,519,527.00	465,826,561.00	93.3%
Historical Average Ratio:			94.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
		2.0%	2.0%
	<b>91.5% to 97.5%</b>	<b>91.5% to 97.5%</b>	<b>91.5% to 97.5%</b>

**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)	468,435,910.00	511,077,755.00	91.7%	Met
1st Subsequent Year (2015-16)	496,557,701.00	539,419,064.00	92.1%	Met
2nd Subsequent Year (2016-17)	519,383,839.00	573,473,016.00	90.6%	Not Met

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

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

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

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

Undetermined additional staffing needs for 16-17 along with funding a textbook adoption from unrestricted funds affects the percentage in 16-17

**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):	11.90%	8.50%	3.89%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>1.90% to 21.90%</b>	<b>-1.50% to 18.50%</b>	<b>-6.11% to 13.89%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.90% to 16.90%	3.50% to 13.50%	-1.11% to 8.89%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	53,847,687.00		
Budget Year (2014-15)	70,070,627.00	30.13%	Yes
1st Subsequent Year (2015-16)	54,110,240.00	-22.78%	Yes
2nd Subsequent Year (2016-17)	52,936,854.00	-2.17%	Yes

**Explanation:**  
(required if Yes)

Carryover budgeted into 14-15, increasing the projected revenue. 15-16 and 16-17 do not include same level of carryovers, along with decreased revenues tying to decreased enrollment - primarily Title I.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	94,087,506.00		
Budget Year (2014-15)	73,309,693.00	-22.08%	Yes
1st Subsequent Year (2015-16)	73,241,914.00	-0.09%	Yes
2nd Subsequent Year (2016-17)	73,468,804.00	0.31%	No

**Explanation:**  
(required if Yes)

Common Core, QEIA, California Clean Energy revenues in 13-14 - not matched in future years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	17,999,359.00		
Budget Year (2014-15)	17,150,487.00	-4.72%	Yes
1st Subsequent Year (2015-16)	13,287,574.00	-22.52%	Yes
2nd Subsequent Year (2016-17)	11,553,748.00	-13.05%	Yes

**Explanation:**  
(required if Yes)

Local grants budgeted for multiple years, but drop off over years. New local grants unknown.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	25,634,181.00		
Budget Year (2014-15)	41,600,462.00	62.29%	Yes
1st Subsequent Year (2015-16)	36,007,967.00	-13.44%	Yes
2nd Subsequent Year (2016-17)	38,041,209.00	5.65%	No

**Explanation:**  
(required if Yes)

Budget year includes expenditures for local grants, common core, textbook adoption. Some of the spending is tied to grants that will end. New grants unknown.

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

First Prior Year (2013-14)	72,200,767.00		
Budget Year (2014-15)	80,999,304.00	12.19%	No
1st Subsequent Year (2015-16)	76,070,646.00	-6.08%	Yes
2nd Subsequent Year (2016-17)	78,041,944.00	2.59%	No

**Explanation:**  
(required if Yes)

Budget year includes expenditures for common core, Title I carryovers and other grants that will end. New grants unknown.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	165,934,552.00		
Budget Year (2014-15)	160,530,807.00	-3.26%	Not Met
1st Subsequent Year (2015-16)	140,639,728.00	-12.39%	Not Met
2nd Subsequent Year (2016-17)	137,959,406.00	-1.91%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	97,834,948.00		
Budget Year (2014-15)	122,599,766.00	25.31%	Not Met
1st Subsequent Year (2015-16)	112,078,613.00	-8.58%	Not Met
2nd Subsequent Year (2016-17)	116,083,153.00	3.57%	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)

Carryover budgeted into 14-15, increasing the projected revenue. 15-16 and 16-17 do not include same level of carryovers, along with decreased revenues tying to decreased enrollment - primarily Title I.

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

Common Core, QEIA, California Clean Energy revenues in 13-14 - not matched in future years.

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

Local grants budgeted for multiple years, but drop off over years. New local grants unknown.

- 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)

Budget year includes expenditures for local grants, common core, textbook adoption. Some of the spending is tied to grants that will end. New grants unknown.

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

Budget year includes expenditures for common core, Title I carryovers and other grants that will end. New grants unknown.

**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)	754,941,763.00				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account		Status
c. Net Budgeted Expenditures and Other Financing Uses	754,941,763.00	7,549,417.63	9,212,845.00		Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	13,818,816.00	13,378,154.00	13,789,693.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	74,584,908.73	60,066,144.19	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.50)	(0.50)
d. Available Reserves (Lines 1a through 1c)	88,403,724.73	73,444,297.69	13,789,692.50
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	690,940,802.72	668,907,666.19	689,484,637.00
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)	690,940,802.72	668,907,666.19	689,484,637.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	12.8%	11.0%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.3%</b>	<b>3.7%</b>	<b>0.7%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(2,952,318.76)	426,976,683.47	0.7%	Met
Second Prior Year (2012-13)	(14,345,707.20)	441,241,816.59	3.3%	Met
First Prior Year (2013-14)	(13,006,109.00)	470,453,100.00	2.8%	Not Met
Budget Year (2014-15) (Information only)	5,717,492.00	515,274,576.00		

**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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	90,498,687.76	97,172,261.37	N/A	Met
Second Prior Year (2012-13)	83,571,160.88	94,219,942.61	N/A	Met
First Prior Year (2013-14)	77,701,943.61	79,874,235.41	N/A	Met
Budget Year (2014-15) (Information only)	66,868,126.41			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	76,754	75,680	74,620
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	754,941,763.00	770,534,489.00	798,844,425.00
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)	754,941,763.00	770,534,489.00	798,844,425.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,098,835.26	15,410,689.78	15,976,888.50
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>15,098,835.26</b>	<b>15,410,689.78</b>	<b>15,976,888.50</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,098,836.00	15,410,689.78	15,976,888.50
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.50)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,098,835.50	15,410,689.78	15,976,888.50
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>15,098,835.26</b>	<b>15,410,689.78</b>	<b>15,976,888.50</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(86,910,353.00)			
Budget Year (2014-15)	(83,884,317.00)	(3,026,036.00)	-3.5%	Met
1st Subsequent Year (2015-16)	(101,039,643.26)	17,155,326.26	20.5%	Not Met
2nd Subsequent Year (2016-17)	(104,193,784.72)	3,154,141.46	3.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)				
Budget Year (2014-15)	1,250,000.00	1,250,000.00	New	Not Met
1st Subsequent Year (2015-16)	0.00	(1,250,000.00)	-100.0%	Not Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	4,626,539.00			
Budget Year (2014-15)	4,196,821.00	(429,718.00)	-9.3%	Met
1st Subsequent Year (2015-16)	4,196,821.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	4,196,821.00	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)

15-16 includes the return of the 3% required contribution for Routine Restricted Maintenance.

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

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

Transfer from Fund 17 to Fund 01 to fund specific technology projects. One time transfer.

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

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

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	General Fund	General Fund	91,592
Certificates of Participation				
General Obligation Bonds	21	County Property Tax	Debt Service Paid by County Treasurer	581,087,310
Supp Early Retirement Program				
State School Building Loans	1			13,254,206
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
<b>TOTAL:</b>				594,433,108

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	723,664	91,592		
Certificates of Participation				
General Obligation Bonds	24,735,000	25,140,000	19,590,000	21,845,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	9,091,886	10,603,365	8,000,000	8,000,000
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>34,550,550</b>	<b>35,834,957</b>	<b>27,590,000</b>	<b>29,845,000</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

LA County Treasurer pays through property tax assessments.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Medical benefits are offered to retirees until age 65 or 67 depending on classification. Eligibility also depends on age and years of service.

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

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

	Self-Insurance Fund	Governmental Fund
	4,314,854	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	282,468,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	282,468,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2013

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	21,682,000.00	21,682,000.00	21,682,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	12,559,808.00	12,000,000.00	12,000,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	12,000,000.00	12,000,000.00	12,000,000.00
d. Number of retirees receiving OPEB benefits	868	868	868

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

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

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

Yes
-----

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

The district has self insurance programs for health and welfare, property and liability and workers' compensation. Health and welfare rates are determined through an actuarial study done yearly and are funded through payroll system charges. Property and liability is funded from a contribution from unrestricted general fund based on actuarial study done yearly. Workers' compensation is collected through payroll charges with the rate based on a yearly actuarial study. The Self-Insurance Retention (SIR) claim is 500,000 and the SIR for property and liability is 250,000.

3. Self-Insurance Liabilities

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

33,909,326.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,344.0	3,372.0	3,372.0	3,372.0

**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

3,106,726
-----------

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
64,000,000	67,000,000	71,000,000
100.0%	100.0%	100.0%
5.0%	6.0%	5.8%

**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
2,250,000	2,300,000	2,350,000
0.8%	0.8%	0.8%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,609.0	1,645.0	1,645.0	1,645.0

**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")

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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

802,267
---------

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
31,000,000	32,500,000	34,500,000
100.0%	100.0%	100.0%
5.0%	6.0%	5.8%

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	550.0	667.0	667.0	667.0

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

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

n/a
-----

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

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

Long Beach Unified

Los Angeles County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
35	7710	4300	-41,843.00
Explanation:Correction to accounts to comply with OPSC project regulations resulted in negative balance for 13-14.			
35	7710	4400	-18,145.00
Explanation:Correction to accounts to comply with OPSC project regulations resulted in negative balance for 13-14.			
35	7710	6200	-1,286,963.00
Explanation:Correction to accounts to comply with OPSC project regulations			

resulted in negative balance for 13-14.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
35	7710	8500	-970,001.00

Explanation:Correction to accounts to comply with OPSC project regulations resulted in negative balance for 13-14.

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

Long Beach Unified

Los Angeles County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional

Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

**FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED**

**BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED**

**WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED**

**ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED**

**CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED**

**MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED**

**CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED**

**CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED**

**CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED**

Checks Completed.

A	B	C	D	E	H	I	J	K	L	M	N
1	New City Public School				141,851	124,872	834,904	901,887	928,186	651,684	
2	MULTI-YEAR PRO FORMA				275,851	249,232	959,264	1,026,247	1,052,546	776,044	
3	Working - 4/17/14 (FY14-15)										
4											
5											
6	Blue = hard coded - data entry/change OK										
7	Obj										
8	ADA - K-3				242.04	224.20	239.40	234.65	235.60	224.20	
9	ADA - 4-6				114.86	125.40	119.70	123.50	108.30	120.65	
10	ADA - 7-8				48.86	49.40	55.10	57.00	66.50	65.55	
11	ADA - 9-12				-	-	-	-	-	-	
12	Total ADA				405.76	399.00	414.20	415.15	410.40	410.40	
13	ADA %				95%	95%	95%	95%	95%	95%	
14	REVENUES			Total Enrollment	425.00	420.00	436.00	437.00	432.00	432.00	
15	Revenue Limit										
16	LCFF 8015 GP entitlement				1,435,449	368,415	382,450	383,327	378,941	378,941	Part of LCFF beginning FY14-15
17	LCFF 8012 EPA				370,659	2,429,140	2,814,988	2,969,924	2,935,943	2,935,943	Part of LCFF beginning FY14-15
18	LCFF 8000 LCFF				118,154	-	-	-	-	-	Part of LCFF beginning FY14-15
19	LCFF 8011 Supplemental Hours				88,210	-	-	-	-	-	Part of LCFF beginning FY14-15
20	LCFF 8434 Class size reduction				215,271	-	-	-	-	-	Part of LCFF beginning FY14-15
21	LCFF 8480 Categorical Blk Grant				133,425	-	-	-	-	-	Part of LCFF beginning FY14-15
22	LCFF 8480 EIA				215,000	-	-	-	-	-	Part of LCFF beginning FY14-15
23	8019 GP - PY Adjustment				-	-	-	-	-	-	
24	8096 In Lieu Property Taxes				345,869	383,738	398,357	399,271	394,702	394,702	
25											
26	Total Revenue Limit				2,922,037	3,181,293	3,595,795	3,752,522	3,709,586	3,709,586	
27	% of Revenue				74.2%	78.2%	80.3%	81.0%	83.2%	83.2%	
28	Federal										
30	8220 Child Nutrition				156,002	160,131	169,556	173,344	174,788	178,283	See NSLP tab, future years based on PY ADA
31	8291 Title I				137,177	134,892	139,029	126,667	118,957	113,009	Est. per PY Rate per ADA
32	8292 Title II - Teacher Quality				6,104	6,002	5,608	5,059	4,501	4,051	Est. per PY Rate per ADA
33	8293 Title III - LEP				26,581	26,138	27,134	27,196	26,885	26,885	Est. per PY Rate per ADA
35	8290 Other Federal				12	-	-	-	-	-	
36											
37	Total Federal				325,876	327,169	335,327	332,265	325,130	322,228	
38	% of Revenue				8.3%	8.0%	7.5%	7.2%	7.3%	7.2%	
39	State										
41	8520 Child Nutrition - State				13,457	13,813	14,626	14,953	15,077	15,379	Base only on LBB prop - Pine has no students in FY12-13
42	8545 SB740				307,800	299,250	274,302	274,302	274,302	274,302	Est. Rate per CDE (per PY ADA)
43	8560 Lottery - Non Prop 20				51,517	50,314	49,476	51,361	51,479	50,890	Est. Rate per CDE (per PY ADA)
44	8560 Lottery - Prop 20				10,303	12,173	11,970	12,426	12,455	12,312	Est. Rate per CDE (per PY ADA)
45	8580 ASES				117,500	117,500	117,500	117,500	-	-	Fixed grant - Year 1 of 3 in FY13-14
46	8590 Other State/PY Adj				126,367	6,000	6,000	6,000	6,000	6,000	Add Mandate block grant - NEW FY12-13; Common Core - FY13-14
47											
48	Total State				626,944	499,050	473,874	476,542	359,313	358,883	
49	% of Revenue				15.9%	12.3%	10.6%	10.3%	8.0%	8.0%	
50	Local										
51	8634 Student lunch revenues				5,713	5,000	5,190	5,202	5,143	5,143	See NSLP tab, future years based on PY ADA
52	8639 Child Care				85	-	-	-	-	-	Shrink program effective FY13-14
53	8660 Interest				433	10	10	10	10	10	
54	8690 Grants, donations				16,351	15,000	25,000	25,000	25,000	25,000	
55	8696/7 Fundraising				25,000	25,000	25,000	25,000	25,000	25,000	
56	8699 Other local, including PY Adjustments				15,000	15,000	15,000	15,000	15,000	15,000	
57											
58	Total Local				62,582	60,010	70,200	70,212	70,153	70,153	
59	% of Revenue				1.6%	1.5%	1.6%	1.5%	1.6%	1.6%	
60											
61	TOTAL REVENUES				3,997,439	4,067,517	4,475,196	4,631,542	4,464,182	4,460,850	
62											
63	EXPENSES										
64	Certificated Salaries										
65	1110 Teachers				966,050	992,421	1,019,037	1,085,696	997,692	1,118,512	
66	1115 Teachers' Stipends				-	-	-	-	-	-	
67	1160 Substitutes				34,715	24,000	24,000	24,000	24,000	24,000	Per Actual YTD 9/30 - all others contracted
68	1200 Certificated Pupil Support Salaries				-	-	-	-	-	-	ASES contracted stipends
69	1300 Certificated Admin				170,477	173,887	173,035	175,630	178,264	180,938	
70	1305 Certificated Admin - Bonuses				-	-	-	-	-	-	
71											
72	Total Certificated				1,171,242	1,190,308	1,216,071	1,285,327	1,199,957	1,323,450	
73	% of Total Expenses				32.0%	31.2%	34.6%	35.7%	35.2%	35.9%	
74	Classified Salaries										
75	2100 Instructional aides				176,713	210,773	145,171	147,349	149,559	151,802	
76	2200 Classified Support Salaries (Maint, food) - FT				97,738	72,767	61,814	62,741	63,682	64,637	
77	2201 Classified Support Salaries (Maint, food) - PT				-	40,465	55,352	56,182	57,025	57,880	
78	2300 Classified Administrator				115,000	115,000	116,725	118,476	120,253	122,057	
79	2400 Clerical, Technical, Etc. - FT				104,007	71,859	70,000	70,000	70,000	70,000	
80	2401 Clerical, Technical, Etc. - PT				-	36,720	35,100	35,100	35,100	35,100	
81	2900 Other Classified (noon & yard support)				-	-	-	-	-	-	
82											
83	Total Classified				493,458	547,584	484,162	489,848	495,619	501,477	
84	% of Total Expenses				13.5%	14.3%	13.8%	13.6%	14.5%	13.6%	
85	Employee Benefits										
86	3100 STRS				97,632	98,200	100,326	106,039	98,996	109,185	
87	3200 PERS				59,330	58,116	51,385	51,988	52,601	53,222	
89	3300 OASDI				30,461	33,907	29,980	30,332	30,689	31,052	
90	3330 Medicare				24,047	25,199	24,653	25,740	24,586	26,461	
91	3400 H&W (Medical, Dental, Vision)				122,411	140,572	151,279	173,741	182,546	216,119	Est 10% increase
92	3500 SUI				5,430	27,980	27,374	28,580	27,299	29,381	Est 1.61% of salary
93	3600 Worker's Comp				28,498	34,758	34,005	35,503	33,912	36,499	Est. 2% of salary
94											
95	Total Benefits				367,809	418,733	419,001	451,825	450,628	501,919	
96	% of Total Expenses				10.0%	11.0%	11.9%	12.5%	13.2%	13.6%	
97											
98	Total Personnel Costs				2,032,509	2,156,625	2,119,234	2,227,099	2,146,204	2,326,846	
99	% of Total Expenses				55.5%	56.5%	60.8%	61.8%	62.9%	63.1%	
100											
101	Books & Supplies										
102	4100 Textbooks				31,000	31,000	41,000	41,000	41,000	91,000	
103	4200 Other Books				-	-	-	-	-	-	
104	4300 Instructional materials				27,629	112,640	27,032	27,094	26,784	26,784	
105	4310 General supplies (Office, Custodial, etc.)				26,351	27,930	28,967	29,000	28,834	28,834	
106	4350 Student activities - incl Field Trips				15,401	24,973	25,543	25,579	25,401	25,401	
107	4400 Non-capital equipment				88,214	13,000	14,500	14,500	14,500	14,500	

A	B	C	D	E	H	I	J	K	L	M	N
					FY13-14 Forecast	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	FY2018-2019 Pro Forma	Comments
6	Blue = hard coded - data entry/change OK										
108	4700		Food Supplies		188,844	177,076	191,884	200,759	207,166	216,253	
109	4800		Fundraising expense		3,315	1,600	1,600	1,600	1,600	1,600	
110											
111			Total Books & Supplies		380,754	388,219	330,526	339,532	345,285	404,371	
112			% of Total Expenses		10.4%	10.2%	9.4%	9.4%	10.1%	11.0%	
113			<b>Other Operating</b>								
114	5200		Travel and Conferences		2,862	6,400	6,400	6,400	6,400	6,400	
115	5210		Training & Development		20,323	17,200	21,400	21,400	21,400	21,400	
116	5300		Dues and Memberships		10,057	16,094	16,242	16,251	16,205	16,205	
117	5400		Insurance		56,920	62,865	65,933	69,155	72,538	76,090	
118	5500		Operations and Housekeeping		21,230	22,864	23,219	23,582	23,951	24,328	
119	5501		Utilities		61,200	62,400	62,520	62,642	62,767	62,895	
120	5600		Rents & Leases - Buildings		577,104	530,386	365,736	365,736	365,736	365,736	
121	5601		Building Repairs & Maintenance		15,269	14,053	14,053	14,053	14,053	14,053	
122	5602		Other Space Rental		-	500	500	500	500	500	
123	5605		Equipment Rents/Leases		75,808	106,017	24,000	24,000	24,000	24,000	
124	5610		Equipment Repairs		4,216	2,500	2,500	2,500	2,500	2,500	
125	5801		Interest Expense/Fees		1,748	1,748	1,748	1,748	1,748	1,748	
126	5802		Charter School Capital Fees		-	-	-	-	-	22,500	
127	5810		Professional/Consulting Services & Operating		218,296	216,208	217,110	217,293	99,902	102,079	
128	5811		Educational Consultants		31,000	37,500	68,300	70,600	66,000	70,600	
129	5820		Legal & Auditing		39,389	57,500	57,500	57,500	57,500	57,500	
130	5830		Advertising & Recruitment		12,987	14,600	14,600	14,600	14,600	14,600	
131	5840		Banking and Payroll fees		5,000	5,100	5,202	5,306	5,412	5,520	
132	5890		Misc. Other Operating Expense		500	1,500	2,500	2,500	2,500	2,500	
133	5899		CMO Management Fee		-	-	-	-	-	1	
134	5900		Communications (phones, ISP, Internet)		27,820	25,257	25,365	25,372	25,338	25,338	
135											
136			Total Other Operating		1,181,729	1,200,693	994,829	1,001,138	883,051	916,493	
137			% of Total Expenses		32.3%	31.4%	28.3%	27.8%	25.9%	24.9%	
138											
144											
145			<b>Other Outgo</b>								
146	7299		District oversight fee	1%	26,251	31,813	35,958	37,525	37,096	37,096	
147	7438		Debt service - interest		40,345	40,935	35,385	-	-	-	Source: Loan-Interest Tab
148											
149			Total Other Outgo		66,596	72,748	71,343	37,525	37,096	37,096	
150			% of Total Expenses		1.8%	1.9%	2.0%	1.0%	1.1%	1.0%	
151											
152			<b>TOTAL EXPENSES</b>		3,661,588	3,818,284	3,515,932	3,605,295	3,411,636	3,684,806	
153											
154			<b>NET, BEFORE NON-CASH ITEMS</b>		275,851	249,232	959,264	1,026,247	1,052,546	776,044	

	H	I	J	K	L	M
	FY13-14 Forecast	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	FY2018-2019 Pro Forma
6 Blue = hard coded - data entry/change OK						
155						
156 NON-CASH ITEMS:						
157 6900 Depreciation	(134,000)	(124,360)	(124,360)	(124,360)	(124,360)	(124,360)
159 <b>Net Income (Loss)</b>	<b>141,851</b>	<b>124,872</b>	<b>834,904</b>	<b>901,887</b>	<b>928,186</b>	<b>651,684</b>
160 Beginning Net Asset Balance - NCPS Only	1,521,587	1,663,438	1,788,310	2,623,214	3,525,101	4,453,287
161						
162 Ending Net Asset Balance	<b>1,663,438</b>	<b>1,788,310</b>	<b>2,623,214</b>	<b>3,525,101</b>	<b>4,453,287</b>	<b>5,104,971</b>
163						
164						
165 <b>CONVERT TO CASH INFLOWS/OUTFLOWS:</b>						
166 Beginning Cash Balances	130,422	130,422	1,263,585	1,484,898	2,418,360	3,260,511
167						
168 Net Income (Loss)	141,851	124,872	834,904	901,887	928,186	651,684
169 Add back: Depreciation	134,000	124,360	124,360	124,360	124,360	124,360
170 Less: Capital Purchases						
171 Building Improvements		(38,444)	-	-	-	-
172 Capitalized Equipment		-	-	-	-	-
173 Add: PY Accounts Receivable - New City		744,689	(265,704)	374,414	375,682	366,375
174 Add: PY Accounts Receivable - Colegio		-	-	-	-	-
175 Less: CY Accounts Receivable		265,704	(374,414)	(375,682)	(362,319)	(363,417)
176 Add: CY Receivables sold to CSC		-	-	-	-	300,000
177 Less: CY Repayment to CSC		(12,725)	-	-	-	-
178 Less: PY Accounts Payable		(217,857)	(238,992)	(260,619)	(281,521)	(157,963)
179 Add: CY Accounts Payable		238,992	260,619	281,521	157,963	(32,953)
180 Less: Loan Repayments - Principal only		(120,200)	(119,461)	(112,419)	(100,200)	(100,200)
181 Less: Lfif Cash Collateral (move to separate account)		-	-	-	-	-
182 Other Balance Sheet Items (change in prepaids, interco bal, etc)		23,772	-	-	-	-
183						
184						
185 Net Change In Cash	<b>275,851</b>	<b>1,133,163</b>	<b>221,313</b>	<b>933,462</b>	<b>842,151</b>	<b>787,887</b>
186						
187 ENDING CASH BALANCES	<b>406,273</b>	<b>1,263,585</b>	<b>1,484,898</b>	<b>2,418,360</b>	<b>3,260,511</b>	<b>4,048,397</b>
188						
189 Actual Cash Reserve (as % of Total Expenses)	11%	33%	42%	67%	96%	110%
190						
191 Contingency reserve requirement (5% of exp)	183,079	190,914	175,797	180,265	170,582	184,240
192						
193						

N  
Comments

		H	I	J	K	L	M	N	
		FY13-14 Forecast	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	FY2018-2019 Pro Forma	Comments	
195	6	Blue = hard coded - data entry/change OK							
196		<b>ASSUMPTIONS/RATES:</b>							
197				2.00%	2.00%	2.00%	2.00%		
198			4,230	4,334	4,405	4,508	4,508	FY13-14 per SSC budget brief Jan-13	
199			4,312	4,418	4,486	4,591	4,591	FY13-14 per SSC budget brief Jan-13	
200			4,471	4,580	4,650	4,758	4,758	FY13-14 per SSC budget brief Jan-13	
201			5,325	5,451	5,530	5,655	5,655	FY13-14 per SSC budget brief Jan-13	
202			962	962	962	962	962	Per P2 FY11-12	
203			-	-	-	-	-	None for LBUSD	
204			-	-	-	-	-	None for LBUSD	
205			0%	0%	0%	0%	0%	None for LBUSD	
206	0.8160		500	500	500	500	500		
207	408.00		81.60000000%	76.92623400%	76.92623400%	76.92623400%	76.92623400%		
208			-	-	-	-	-		
209			338	338	338	338	338	Per FY11-12 rates	
210			96.43646840%	96.43646840%	96.43646840%	96.43646840%	96.43646840%		
211			124	124	124	124	124	Per FY13-14 Budget Est SSC Jan-13	
212			30	30	30	30	30	Per FY13-14 Budget Est SSC Jan-13	
213			1,070	1,091	1,113	1,135	1,158	Yes for NCPS	
214									
215									
216									
217									
218			8.25%	8.25%	8.25%	8.25%	8.25%	OK	
219			11.442%	11.417%	11.417%	11.417%	11.417%	FY12-13 rate = 11.417%	
220			1.61%	1.61%	1.61%	1.61%	1.61%	member SEF	
221									
222									
223									
224									
225			175.00	175.00	175.00	175.00	175.00	FY11-12 had furlough days	
226			25%	25%	25%	25%	25%	Per SB	
227			5%	5%	5%	5%	5%	Per SB	
228			5%	5%	5%	5%	5%	Per SB	
229			60%	60%	60%	60%	60%	Per expense details tab	
230			50%	50%	50%	50%	50%	Per SB	
231			20%	20%	20%	20%	20%	Per SB	
232			24%	24%	24%	24%	24%	est 100 students per expense details tab	
233			70.0%	70.0%	70.0%	70.0%	70.0%	Per CMPS FY11-12	
234			6.5%	6.5%	6.5%	6.5%	6.5%	Per CMPS FY11-12	
235			23.5%	23.5%	23.5%	23.5%	23.5%	Per CMPS FY11-12	
236									
237			\$ 1.85	\$ 1.89	\$ 1.92	\$ 1.96	\$ 2.00	Per CDE FY12-13	
238			\$ 1.55	\$ 1.58	\$ 1.61	\$ 1.64	\$ 1.68	Per CDE FY12-13	
239			\$ 0.27	\$ 0.28	\$ 0.28	\$ 0.29	\$ 0.29	Per CDE FY12-13	
240									
241			\$ 2.88	\$ 2.94	\$ 3.00	\$ 3.06	\$ 3.12	Per CDE FY12-13	
242			\$ 2.48	\$ 2.53	\$ 2.58	\$ 2.63	\$ 2.68	Per CDE FY12-13	
243			\$ 0.29	\$ 0.30	\$ 0.30	\$ 0.31	\$ 0.31	Per CDE FY12-13	
244									
245			\$ 0.78	\$ 0.80	\$ 0.81	\$ 0.83	\$ 0.84	Per CDE FY12-13	
246			\$ 0.39	\$ 0.40	\$ 0.41	\$ 0.41	\$ 0.42	Per CDE FY12-13	
247			\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.07	\$ 0.08	Per CDE FY12-13	
248									
249			\$ 0.2195	\$ 0.2239	\$ 0.2284	\$ 0.2329	\$ 0.2376		
250									
251									
252			\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25		
253			\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25		
254			\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40		
255			\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30		
256									
257									
258									
259									
260			321	334	334	330	330		
261			77%	77%	77%	77%	77%		
262			261	271	272	269	285		
263			62%	62%	62%	62%	66%		
264			181	187	188	186	186		
265			43%	43%	43%	43%	43%		
266			85%	90%	90%	90%	90%		
267			15%	10%	10%	10%	10%		
268			75	80	60	60	60		
269			61	56	72	77	60	Retention, plus 15 students/year	
270			87	56	50	69	54	retention, plus 10 students/year	
271			51	44	50	45	59		
272			49	60	40	45	41		
273			38	36	54	36	41		
274			28	36	32	49	32		
275			22	27	34	29	44		
276			14	25	24	31	26		
277									
278			425	420	436	497	432		
279									
280									
281									
282									
283									
284								FY11-12 P2 Actuals	
285	1		267.63	261.41	271.37	271.99	268.88	382.89	
286	2		161.00	180.60	167.48	187.91	185.76	246.00	
287	3		430.00	420.00	436.00	437.00	432.00	571.00	
288	4		215.00	210.00	218.00	218.50	216.00	286.00	
289	5		213.63	232.01	240.85	241.40	238.64	342.00	
290	6		213.63	232.01	240.85	241.40	238.64	342.00	
291	7		0.50	0.50	0.50	0.50	0.50	0.50	
292	8		106.82	116.00	120.42	120.70	119.32	171.00	
293	9		535.45	558.01	579.27	580.60	573.96	799.00	
294	10		8,676.00	8,676.00	8,676.00	8,676.00	8,676.00	8,676.00	
295	11		338.00	338.00	338.00	338.00	338.00	338.00	
296	12		180,981.56	188,608.19	195,793.27	196,242.33	193,997.00	270,052.00	
297	13		1.000000	0.964365	0.964365	0.964365	0.964365	0.961319	
298	14		180,981.56	181,887.08	188,816.11	189,249.18	187,083.85	259,616	
299									
300									



Intellectual Virtues Academy  
 BUDGET DETAIL - MULTI-YEAR BUDGET  
 WORKING UPDATED 4/22/14

Net Income (Loss)

	289	31,810	32,099	35,388	196,887	215,312	189,254

	Start-up Budget	Year 1		Year 2		Year 3		Year 4		Year 5	
		FY2012-2013	FY2013-14 Revised Budget (Bd Appr 1/15/14)	Total FY2013-2014 (incl Start-up)	FY2014-15 Budget	FY2015-16 Budget	FY2016-17 Budget	FY2017-18 Budget			
Yellow Cells - OK to enter directly in worksheet											
Substitutes (employees)	1160	1,900	1,300	2,670	3,482	3,482	3,482	3,482	3,482	3,482	
Teachers training stipends	1175	22,500	22,500	3,950	3,950	3,950	3,950	3,950	3,950	3,950	
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-	
Certificated Admin	1300	129,480	156,542	144,300	147,186	136,474	139,204	139,204	139,204	139,204	
<b>Total Certificated</b>	<b>27,062</b>	<b>281,050</b>	<b>308,112</b>	<b>385,880</b>	<b>405,221</b>	<b>399,522</b>	<b>407,364</b>	<b>399,522</b>	<b>407,364</b>	<b>407,364</b>	
<b>% of Total Expenses</b>	<b>51.0%</b>	<b>33.7%</b>	<b>34.8%</b>	<b>41.6%</b>	<b>42.6%</b>	<b>43.8%</b>	<b>43.4%</b>	<b>43.8%</b>	<b>43.4%</b>	<b>43.4%</b>	
<b>Classified Salaries</b>											
Instructional aides	2100	-	-	5,400	10,800	10,800	10,800	10,800	10,800	10,800	
Classified Support Salaries (Maintenance)	2250	-	-	-	-	-	-	-	-	-	
Classified Administrator	2300	-	-	-	-	-	-	-	-	-	
Clerical, Technical, Etc.	2400	17,160	20,618	11,628	11,861	11,861	-	-	-	-	
Other Classified (Dev. Officer, etc.)	2900	-	-	-	-	-	-	-	-	-	
<b>Total Classified</b>	<b>3,458</b>	<b>17,160</b>	<b>20,618</b>	<b>17,028</b>	<b>22,661</b>	<b>22,661</b>	<b>10,800</b>	<b>10,800</b>	<b>10,800</b>	<b>10,800</b>	
<b>% of Total Expenses</b>	<b>6.5%</b>	<b>2.1%</b>	<b>2.3%</b>	<b>1.8%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.2%</b>	
<b>Employee Benefits</b>											
STRS	3100	428	23,187	31,835	31,835	33,431	32,961	32,961	33,608	33,608	
Alternative Benefit Plan	3xxx	-	-	-	-	-	-	-	-	-	
OASDI	3300	768	1,064	1,056	1,405	1,405	670	670	670	670	
Medicare	3330	180	4,324	4,504	5,842	6,204	5,950	5,950	6,063	6,063	
H&W (Medical, Dental, Vision)	3400	36,000	36,000	60,000	60,000	66,000	69,575	69,575	76,533	76,533	
SU	3500	384	3,280	4,432	4,432	4,707	4,514	4,514	4,600	4,600	
Worker's Comp	3600	650	6,852	10,073	10,073	10,697	10,258	10,258	10,454	10,454	
Other Benefits	3900	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	
<b>Total Benefits</b>	<b>4,328</b>	<b>74,705</b>	<b>79,034</b>	<b>113,238</b>	<b>122,444</b>	<b>122,444</b>	<b>131,927</b>	<b>131,927</b>	<b>131,927</b>	<b>131,927</b>	
<b>% of Total Expenses</b>	<b>8.2%</b>	<b>9.0%</b>	<b>8.9%</b>	<b>12.2%</b>	<b>12.9%</b>	<b>12.9%</b>	<b>14.0%</b>	<b>14.0%</b>	<b>14.0%</b>	<b>14.0%</b>	
<b>Total Personnel Costs</b>		<b>372,916</b>	<b>407,764</b>	<b>516,145</b>	<b>550,326</b>	<b>534,248</b>	<b>550,091</b>	<b>534,248</b>	<b>550,091</b>	<b>550,091</b>	
<b>% of Total Expenses</b>		<b>44.7%</b>	<b>46.0%</b>	<b>55.6%</b>	<b>57.9%</b>	<b>58.5%</b>	<b>58.6%</b>	<b>58.5%</b>	<b>58.6%</b>	<b>58.6%</b>	
<b>Books &amp; Supplies</b>											
Textbooks	4100	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Other Books	4200	-	3,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Instructional materials	4300	-	12,682	11,540	11,540	15,052	15,052	15,052	15,052	15,052	
General supplies (Office, Custodial, etc.)	4340	669	5,996	6,665	5,103	5,103	3,000	3,000	3,000	3,000	
Student data systems	4340	-	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Student activities - incl Field Trips	4350	-	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,500	
Non-capital equipment	4400	-	114,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	
Food Supplies	4700	-	2,300	-	-	-	-	-	-	-	
Fundraising expense	4800	-	-	-	-	-	-	-	-	-	
<b>Total Books &amp; Supplies</b>	<b>669</b>	<b>169,978</b>	<b>170,647</b>	<b>81,143</b>	<b>84,655</b>	<b>73,052</b>	<b>77,552</b>	<b>73,052</b>	<b>77,552</b>	<b>77,552</b>	
<b>% of Total Expenses</b>	<b>1.3%</b>	<b>20.4%</b>	<b>19.3%</b>	<b>8.7%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>8.3%</b>	<b>8.0%</b>	<b>8.3%</b>	<b>8.3%</b>	
<b>Other Operating</b>											
Travel and Conferences	5200	647	10,763	10,800	3,000	3,000	3,000	3,000	3,000	3,000	
Training & Development	5210	-	3,912	4,224	4,224	3,724	3,724	3,724	3,724	3,724	
Dues and Memberships	5300	2,939	7,941	3,075	3,750	1,750	1,750	1,750	1,750	1,750	
Insurance	5400	2,552	7,719	10,271	9,340	14,321	14,321	14,321	14,321	14,321	
Operations and Housekeeping	5500	-	14,400	15,400	19,530	19,530	19,530	19,530	19,530	19,530	
Utilities	5501	-	-	-	-	-	-	-	-	-	
Rents & Leases - Buildings	5600	-	32,087	70,979	91,917	91,917	91,917	91,917	91,917	91,917	
Other Space Rental	5602	-	-	-	-	-	-	-	-	-	

Portion of salaries for teachers covering for others, hourly/daily rate  
 Summer PD, etc.

If Prog Admin is 35K/yr, then principal 90 + 35=125K; ROD is voting on salary of P.A.

DM: this position may not be approved by ROD

Avg 53k/mo per actual bills. Assumes FT teachers in Year 2, would decrease if PT tea

MD - 5% increase/year



Intellectual Virtues Academy  
 BUDGET DETAIL - MULTI-YEAR BUDGET  
 WORKING UPDATED 4/22/14

Net Income (Loss) 289 31,810 32,099 35,388 196,887 215,312 185,254

Start-up Budget	Year 1	Year 0/1 Total	Year 2	Year 3	Year 4	Year 5
FY2012-2013	FY2013-14 Revised Budget (Bd Appr 2/15/14)	Total FY2013-2014 (incl Start-up)	FY2014-15 Budget	FY2015-16 Budget	FY2016-17 Budget	FY2017-18 Budget

Yellow Cells - OK to enter directly in worksheet

CONVERT TO CASH INFLOWS/OUTFLOWS:

Beginning Cash Balances	-	-	146,212	168,377	248,632	466,873
Net Income (Loss)	289	182,594	35,388	196,887	215,312	189,254
Add back: Depreciation	-	34,810	5,103	7,303	7,303	7,303
Less: Capital Purchases	-	(14,513)	(11,000)	(11,000)	-	-
Building Improvements	(5,392)	44,525	4,736	52,990	142,852	134,659
Capitalized Equipment	(44,525)	(4,756)	(52,930)	(142,852)	(134,659)	(124,171)
Add: PY Accounts Receivable - from CF	-	-	-	-	-	-
Less: CY Accounts Receivable - from CF	-	-	-	-	-	-
Add: CY loans/asset sales	-	-	-	-	-	-
Add: CDE Loan	17,047	(17,047)	(76,843)	(117,711)	(94,638)	(82,133)
Less: PY Accounts Payable	-	76,843	117,711	94,698	82,133	82,944
Add: CY Accounts Payable	-	-	-	-	-	-
Less: Loan Repayments - CDE Loan	-	-	-	-	-	-
Less: Loan Repayments - Other	-	-	-	-	-	-
Other Balance Sheet Items (change in prepaids, interco bal, etc)	215,175	(453,264)	-	-	-	-
Net Change in Cash	182,594	(36,382)	27,165	80,255	216,241	207,856
ENDING CASH BALANCES	182,594	146,212	168,377	248,632	466,873	674,730
Actual Cash Reserve (as % of Total Expenses)	-	(0)	18%	26%	51%	72%
Contingency reserve requirement (5% of exp = State recommendation)	-	44,320	46,415	47,563	45,653	46,956
Contingency reserve (at 3%)	-	26,592	27,849	28,538	27,592	28,173

Per MIP at 6/30/13 - JTE, net of expenses & PCSGP exp for FY12-13

To be funded by revolving loan?? - per IVA budget doc  
 Anticipate capitalization policy to be >\$5,000