

CENTER JOINT UNIFIED SCHOOL DISTRICT

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Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well-rounded education, and being active citizens of our diverse community.

BOARD OF TRUSTEES SPECIAL MEETING

LOCATION: District Board Room, Room 503
Wilson C. Riles Middle School
4747 PFE Road, Roseville, CA 95747

DATE/TIME: Wednesday, June 4, 2014 @ 6:00 p.m.

AGENDA

- I. CALL TO ORDER & ROLL CALL - 5:30 p.m.
- II. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION
 1. Conference with Labor Negotiator, David Grimes, Re: CSEA and CUTA (G.C. §54957.6)
 2. Public Employee Performance Evaluation (Certificated) - Superintendent (G.C. §54957)
- III. PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION
- IV. CLOSED SESSION - 5:30 p.m.
- V. OPEN SESSION - CALL TO ORDER - 6:00 p.m.
- VI. FLAG SALUTE
- VII. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION Info/Action
- VIII. ADOPTION OF AGENDA Action

Note: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at (916) 338-6409 at least 48 hours before the scheduled Board meeting. [Government Code §54954.2] [Americans with Disabilities Act of 1990, §202.]

NOTICE: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at Center Joint Unified School District, Superintendent's Office, located at 8408 Watt Avenue, Antelope, CA. For more information please call 916-338-6409.

**IX. COMMENTS FROM THE AUDIENCE REGARDING ITEMS ON THE
AGENDA**

Public
Comments

**LOCAL CONTROL ACCOUNTING PLAN (LCAP) & PROPOSED BUDGET
PUBLIC HEARINGS:** Education Code (EC) Section 52062(b)(2) requires that the governing board hold a public hearing on the LCAP and the proposed budget at a public meeting. The purpose of this hearing is to set aside time to provide information to the public and to receive public comment and input on the district's LCAP and spending plans for the upcoming year.

X. ADVANCE PLANNING

Info

a. Future Meeting Dates:

- i. Regular Meeting: Wednesday, June 11, 2014 @ 6:00 p.m. - District Board Room - Room 503, located at Riles Middle School, 4747 PFE Road, Roseville, CA 95747*

b. Suggested Agenda Items:

XI. CONTINUATION OF CLOSED SESSION (Item IV)

Action

XII. ADJOURNMENT

Action

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: Superintendent's Office

Action Item _____

To: Board of Trustees

Information Item _____

Date: June 4, 2014

Attached Pages _____

From: Scott A. Loehr, Superintendent

Principal/Administrator Initials: _____

SUBJECT:

PUBLIC HEARINGS:

LOCAL CONTROL ACCOUNTING PLAN (LCAP) & PROPOSED BUDGET

Education Code (EC) Section 52062(b)(2) requires that the governing board hold a public hearing on the LCAP and the proposed budget at a public meeting. The purpose of this hearing is to set aside time to provide information to the public and to receive public comment and input on the district's LCAP and spending plans for the upcoming year.

593§ 15497. Local Control and Accountability Plan and Annual Update Template.**Introduction:**

LEA: CENTER JOINT UNIFIED SCHOOL DISTRICT Contact: Scott A. Loehr, Superintendent sloehr@centerusd.org, (916) 338-6409 LCAP Year: 2014-2015

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)

Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)

Course access: pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)

Expelled pupils (for county offices of education only): coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)

Foster youth (for county offices of education only): coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)

B. Pupil Outcomes:

Pupil achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)

Other pupil outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)

C. Engagement:

Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)

Pupil engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)

School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?

6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

Involvement Process	Impact on LCAP
<p>District Meetings Board (Nov 2013 - ongoing) Curriculum & Instruction Mtg (1/16/14) Leadership Team Mtg (4/8/14)</p> <p>Community Meeting (March 13, 2014)</p> <p>District Advisory Groups Superintendent's Parent Advisory Mtg (12/10/13, 2/25/14, 4/22/14) DELAC (2/13/14, 4/24/14)</p> <p>Site Meetings (locally scheduled mtgs) Staff Meetings, School Site Council, ELAC, PTA, Booster Club</p> <p>Union Meetings CSEA (4/23/14, 5/19/14) CUTA (3/13/14, 4/10/14)</p> <p>Coordinator Meetings Foster Youth Liason (3/7/14) District EL Coordinator (3/27/14)</p> <p>Surveys: Online Survey 1 Online Survey 2</p> <p>CJUSD Board Workshop (4/2/14) on LCFF/LCAP</p> <p>Draft posted online (May 23rd-June 4) for comments. Superintendent responds to comments in writing.</p> <p>Board public hearing (6/4/14) Submitted for board approval (6/11/14)</p>	<p>All major groups were noticed of LCAP work and given opportunity to participate in the process to identify district needs within the eight priority areas. Invites went out to teachers, staff, students, administration, families, community members through multiple means including district blog, district newsletters, local newspaper articles, Facebook posts, autodialer invites, personal invites at union meetings, staff meetings, School Site Council Meetings, ELAC and DELAC Meetings, Superintendent Parent Advisory Meeting, and other site/district meetings.</p> <p>Stakeholders reviewed data and provided input through site meetings, district level meetings and online surveys. The following list of concerns were repeated from the varied stakeholder groups; increased opportunities to prepare students for college and career, academic support and extension, increased student engagement, increased extracurricular opportunities, increased parental involvement.</p> <p>LCAP Committee synthesized input from all stakeholders drafting 4 overarching goals:</p> <ul style="list-style-type: none"> • GOAL 1: Center JUSD students will be challenge and supported to achieve academic success in a clean, safe environment • GOAL 2: Center JUSD students will be College and Career Ready • GOAL 3: Center JUSD students will be engaged in their educational process and opportunities. • GOAL 4: Center JUSD families will be engaged and informed regarding their student's educational experience. <p>Further stakeholder collaboration on goals and actions continued through multiple district and site meetings as LCAP draft continued to evolve.</p>

Section 2: Goals and Progress Indicators

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally-identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for subgroups as defined in Education Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?

- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different / improved for students? (based on identified metric)			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>To address Basic Services, State Standards, Pupil Achievement, Pupil Engagement and Other Pupil Outcomes, it is a priority of CJUSD to challenge and support student learning.</p> <p>Common Core State Standards will be implemented in all classrooms 2014-15 School Year</p>	GOAL 1: Center JUSD Students will be challenged and supported to achieve academic success in a clean, safe environment	ALL	ALL		Common Core State Standards is being implemented in all CJUSD	Common Core State Standards is being implemented in all CJUSD Classrooms as	Common Core State Standards is being implemented in all CJUSD Classrooms as	<p>Basic Services</p> <p>State Standards</p> <p>Pupil Achievement</p> <p>Pupil Engagement</p> <p>Other Pupil Outcomes</p>

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Beginning in 2014-15, growth will be measured using CAASPP					Classrooms as measured by district and site personnel Establish math and ELA proficiency baselines as measure by CAASPP	measured by district and site personnel To be determined using 2014-2015 baseline data	measured by district and site personnel To be determined using 2014-2015 baseline data	
2013 Growth API District Academic Performance Index – 795 (Metric currently suspended)					API Calculation Suspended – Baseline established once reinstated	API Calculation Suspended – Baseline established once reinstated	API Calculation Suspended – Baseline established once reinstated	
58% of CIUSD EL students made annual progress (growth -AMAO 1) as measured by CELDT					Increase percentage EL students meeting annual growth by 4%	Increase percentage of EL students meeting annual growth by 4%	Increase percentage of EL students meeting annual growth by 4%	

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<p>For the 2012-13, 11.8% of CJUSD EL students were reclassified</p> <p>Number of 2013 CJUSD students that were not able to graduate as a result of not passing CAHSEE - 3</p> <p>K-2 CJUSD Student achievement in English/Language Arts are measured through the following local assessments: Reading Fluency, District Writing Assessment</p>					<p>Increase reclassification of EL students to 12%</p> <p>93% of students will pass the CAHSEE</p> <p>Implement protocol for gathering data on K-2 local assessments. Develop a baseline for students achieving ELA proficiency Implement protocol for</p>	<p>Increase reclassification of EL students to 13%</p> <p>94% of students will pass the CAHSEE</p> <p>Increase percentage of K-2 students achieving proficiency in ELA by 2%</p>	<p>Increase reclassification of EL students to 14%</p> <p>95% of students will pass the CAHSEE</p> <p>Increase percentage of K-2 students achieving proficiency in ELA by 2%</p>	

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<p>K-2 CIUSD Student achievement in mathematics are measured through the following local assessments: Math Fluency, District Math Performance Tasks</p> <p>CIUSD has a 7% rate of teacher misassignment.</p>					<p>gathering data on CIUSD K-2 local assessments.</p> <p>Develop a baseline for students achieving mathematics proficiency</p> <p>Teacher misassignment will not exceed 6%</p>	<p>Increase percentage of K-2 students achieving proficiency in mathematics by 2%</p> <p>Teacher misassignment will not exceed 5%</p>	<p>Increase percentage of K-2 students achieving proficiency in mathematics by 2%</p> <p>Teacher misassignment will not exceed 4%</p>	

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<p>100% of CIUSD students have access to standards aligned instructional materials</p> <p>Annual inspections of school sites are conducted by the CIUSD M/O Department (Williams)</p>					<p>Provide 100% of students access to standards aligned materials. As certified by the CIUSD Board of Trustees each year</p> <p>100% of schools will pass inspection within 30 days</p>	<p>Provide 100% of students access to standards aligned materials. As certified by the CIUSD Board of Trustees each year</p> <p>100% of schools will pass inspection within 30 days</p>	<p>Provide 100% of students access to standards aligned materials. As certified by the CIUSD Board of Trustees each year</p> <p>100% of schools will pass inspection within 30 days</p>	

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<p>To prepare students for College & Career, it is a priority of CJUSD to increase CTE opportunities, a-g participation and completion rate, increase AP offerings and AP test passage rate, increase graduation rate.</p> <p>2013-2014: 11 CTE courses offered district wide</p> <p>2013-2014: 61.7% CHS students enrolled in a-g coursework. 22.7% of students complete a-g coursework.</p> <p>2013-2014: 8 AP sections offered, based on student</p>	GOAL 2: Center JUSD students will be College & Career ready	<p>ALL</p> <p>CHS</p> <p>CHS</p>	ALL		<p>Increase CTE course offerings from 11 to 12 by adding 1 new CTE course</p> <p>Explore barriers limiting a-g completion. Maintain 22.7% completion</p>	<p>Increase CTE course offerings from 12 to 13 by adding 1 new CTE course</p> <p>Remove barriers to increase a-g completion rate to 24%</p>	<p>Increase CTE course offerings from 13 to 14 by adding 1 new CTE course</p> <p>Remove barriers to increase a-g completion rate to 26%</p>	<p>Pupil Engagement</p> <p>Course Access</p>

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<p><i>need.</i> 2012-2013: 59.8% (152passed/245 tests taken) of CHS students that took the AP course exams in 2012-13 passed with a 3 or higher</p> <p>2012-2013 11th Grade Early Assessment Program (EAP): 33% ELA students, 80% math students in 11 grade determined to be prepared for college (Ready for College and Ready for College - Conditional).</p>		CHS			Maintain 8 AP offerings at CHS	Increase AP offerings at CHS from 8 to 9 by adding 1 section	Increase AP offerings at CHS from 8 to 9 by adding 1 section	
		CHS			60% of students will pass AP exams with a 3 or better	62% of students will pass AP exams with a 3 or better	64% of students will pass AP exams with a 3 or better	
		CHS			36% of ELA students and 82% of math students determined prepared for college as measured by the EAP	39% of ELA students and 84% of math students determined prepared for college as measured by the EAP	42% of ELA students and 86% of math students determined prepared for college as measured by the EAP	

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<p>To address pupil engagement and school climate, it is a priority of CJUSD to decrease absence rates and increase the number of students actively involved, connected and engaged in a comprehensive school experience through involvement outside of the classroom.</p> <p>District wide daily attendance rates: 94.14% (2013 P2) Site Attendance Rate: Center HS: 95.66% McClellan HS: 91.49% Wilson Riles MS: 94.12% Dudley Elem: 95.6% North Country: 93.14% Oak Hill Elem: 94.86% Spinelli Elem: 93.92%</p>	GOAL 3: Center JUSD students will be engaged in their educational process and opportunities	ALL	ALL		Increase average daily attendance to 95%	Maintain average daily attendance at 95%	Maintain average daily attendance at 95%	Pupil Engagement School Climate

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<p>District wide student participation rates in clubs, activities, athletics: 27% (1221/4486) of K-12 students participate in clubs, activities, athletics provided by the school site.</p> <p>Site Participation Rate: Center HS: 47% McClellan HS: 0 Wilson Riles MS: 35% Dudley Elem: 6% North Country: 25% Oak Hill Elem: 16% Spinelli Elem: 11%</p> <p>Center HS Graduation Rate 89.7% (2011-12)</p>					<p>Increase district-wide participation in clubs, activities and athletics to 28%</p> <p>Increase Center HS graduation rate to 90.5%</p>	<p>Increase district-wide participation in clubs, activities and athletics to 29%</p> <p>Increase Center HS graduation rate to 91.5% Identify subgroups, research strategies</p>	<p>Increase district-wide participation in clubs, activities and athletics to 30%</p> <p>Increase Center HS graduation rate to 92.5% Implement strategies to increase subgroup graduation rates</p>	

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<p>CJUSD Chronic Absenteeism rates are 26% (Absent three or more days throughout the year without valid excuse)</p> <p>2013 CJUSD Middle School dropout rate –less than 1% (3 students)</p> <p>2013 CJUSD High School dropout rate 3%</p>					<p>Decrease CJUSD Chronic Absenteeism rates to 25%</p> <p>Maintain 1% or fewer middle school drop-out rates</p> <p>Decrease CJUSD High School dropout rate to 2%</p>	<p>Decrease CJUSD Chronic Absenteeism rates to 24%</p> <p>Maintain 1% or fewer middle school drop-out rates</p> <p>Decrease CJUSD High School dropout to 1%</p>	<p>Decrease CJUSD Chronic Absenteeism rates to 23%</p> <p>Maintain 1% or fewer middle school drop-out rates</p> <p>Maintain CJUSD High School dropout rate at 1% or less</p>	

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different / improved for students? (based on identified metric)			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>2012-13 CJUSD Suspension Rate (total incidents of suspension) CJUSD= 11% Center HS = 5% McClellan HS - 139% Wilson Riles MS = 16% Dudley Elem = 8% North Country Elem - 7% Oak Hill Elem = 6% Spinelli Elem - 13%</p> <p>2012-13 CJUSD Expulsions (number of incidents) = 20 2012-2013 Site Suspensions (# of individuals)/Expulsion (number of incidents) Center HS: 74/16 McClellan HS: 126/0 Wilson Riles MS: 102/4 Dudley Elem: 53/0 North Country Elem: 36/0 Oak Hill Elem: 45/0 Spinelli Elem: 43/0</p>					<p>CJUSD Suspension rate will decrease to 9%</p> <p>CJUSD Expulsions will decrease to 18</p>	<p>CJUSD Suspension rate will decrease to 7%</p> <p>CJUSD Expulsions will decrease to 16</p>	<p>CJUSD Suspension rate will decrease to 5%</p> <p>CJUSD Expulsions will decrease to 14</p>	

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different / improved for students? (based on identified metric)			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups (Identify applicable subgroups (as defined in EC 52052) or indicate "all" for all pupils.)	School(s) Affected (Indicate "all" if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>2011-2012: 43% of secondary students feel "very safe" at school as measured by the California Healthy Kids Survey</p> <p>2011-2012: 40% of 5th grade students feel "very safe" at school "all of the time".</p>					<p>45% of secondary students feel "very safe" at school</p> <p>42% of 5th grade students feel "very safe" at school "all of the time"</p>	<p>Measurement collected every two years</p> <p>Measurement collected every two years</p>	<p>47% of secondary students feel "very safe" at school</p> <p>44% of 5th grade students feel "very safe" at school "all of the time"</p>	
<p>It is a priority of CIUSD to increase family involvement at the site and district level.</p> <p>Attendance/participation at events will increase.</p>	GOAL 4: CenterJUSD families will be engaged and informed regarding their student's educational experience	ALL	ALL		Form committee to identify measurement to demonstrate evidence of parental participation and identified strategies to reach families	Once baseline is established, value will be added.	Once baseline is established, value will be added.	Parental Involvement

Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 2) How do these actions/services link to identified goals and performance indicators?
- 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?
- 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
- 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?

- A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Implement Common Core State Standards	LEA		K-12 teachers will use the California State Standard in ELA, Literacy, History, Social Studies, Science and Technical Subjects. K-12 Teachers will use the California Common Core State Standards in mathematics.	K-12 teachers will use the California State Standard in ELA, Literacy, History, Social Studies, Science and Technical Subjects. K-12 Teachers will use the California Common Core State Standards in mathematics.	K-12 teachers will use the California State Standard in ELA, Literacy, History, Social Studies, Science and Technical Subjects. K-12 Teachers will use the California Common Core State Standards in mathematics.

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Provide Common Core State Standards aligned adopted materials	LEA		Purchase K-12 math curriculum Common Core Resource 7405 Object 4100 \$450,000	Pilot English/Language Arts Common Core Aligned curriculum	Purchase K-12 English/Language Arts curriculum Common LCFF Resource 0037 Object 4100
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Train instructional staff on Common Core aligned curriculum and instructional strategies	LEA		K-12 Teachers will access choices of Professional Development to support the implementation of California Common Core State Standards	K-12 Teachers will access choices of Professional Development to support the implementation of California Common Core State Standards	K-12 Teachers will access choices of Professional Development to support the implementation of California Common Core State Standards

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Provide BTSA support to new teachers	LEA				
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Center HS will provide support Classes; Math lab, English lab, credit recovery, Summer School Program	9-12 Center HS		LCFF Resource 0000 Object 1100 Object 5800 \$35,600	LCFF Resource 0000 Object 1100 Object 5800 \$35,600	LCFF Resource 0000 Object 1100 Object 5800 \$35,600
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Wilson Riles Middle School will provide support classes; Math Support Class, English Support Class, PAWS period during the school day and Husky Help after school.	7-8 Wilson Riles Middle		Title I Resource 3010 Object 1100 Object 1199 Object 3xxx \$115,252	Title I Resource 3010 Object 1100 Object 1199 Object 3xxx \$115,252	Title I Resource 3010 Object 1100 Object 1199 Object 3xxx \$115,252

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Oak Hill Elementary will provide after school intervention for grades 1st-6th in English/Language Arts and 3rd-6th in math	1-6 Oak Hill		LCFF Resource 0000 Object 1199 Object 3xxx \$16,689	LCFF Resource 0000 Object 1199 Object 3xxx \$16,689	LCFF Resource 0000 Object 1199 Object 3xxx \$16,689
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Spinelli Elementary will provide morning intervention for grades 1st-6th in English/Language Arts and Math. Title I push in and pull out support for grades 1st-6th in English/Language Arts and math.	1-6 Spin		Title I Resource 3010 Object 1100 Object 3xxx \$46,000	Title I Resource 3010 Object 1100 Object 3xxx \$46,000	Title I Resource 3010 Object 1100 Object 3xxx \$46,000
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	North Country will provide morning intervention for grades 1st-6th in English/Language Arts. Title I pull out for grades 1st-6th in English/Language arts.	2-6 North Country		Title I Resource 3010 Object 1100 Object 3xxx \$127,815	Title I Resource 3010 Object 1100 Object 3xxx \$127,815	Title I Resource 3010 Object 1100 Object 3xxx \$127,815

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Dudley will provide morning intervention for grades 2nd - 6th in English/Language arts and math. Title I pull out for grades 1st-6th in English/Language Arts and math.	K-6 Dudley		Title I Resource 3010 Object 1100 Object 3xxx \$103,830	Title I Resource 3010 Object 1100 Object 3xxx \$103,830	Title I Resource 3010 Object 1100 Object 3xxx \$103,830
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	GATE Opportunities <ul style="list-style-type: none"> Wilson Riles Middle School GATE Academy Oak Hill Elementary combo GATE class 4th-5th, after school challenge activities 4th-6th Spinelli: After school challenge activities North Country: GATE challenge activities before and after school Dudley: combo GATE Academy for 4th-5th grade 	3-8		LCFF Resource 0036 Object 1198 Object 3xxx Object 4300 Object 4400 Object 5200 \$30,000	LCFF Resource 0036 Object 1198 Object 3xxx Object 4300 Object 4400 Object 5200 \$30,000	LCFF Resource 0036 Object 1198 Object 3xxx Object 4300 Object 4400 Object 5200 \$30,000

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	<i>Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes</i>	Teacher collaboration: vertical between elem-middle and middle-high, horizontal between elem sites, grade level/dept			Modify end times at elementary sites for K-12 early release \$0		
GOAL 2: Center Students will be College & Career ready	<i>Pupil Engagement Course Access</i>	Increase CTE offerings (additional courses, expanding existing programs, launch new programs) over the next three years to provide access for more students	CHS MHS		District/site to explore options/trends/staffing in CTE options Add 1 CTE course LCFF Resource 0029 Object 1100 Object 3xxx \$26,000	Add 1 CTE course LCFF Resource 0029 Object 1100 Object 3xxx \$26,500	Add 1 CTE course LCFF Resource 0029 Object 1100 Object 3xxx \$27,000
GOAL 2: Center Students will be College & Career ready	<i>Pupil Engagement Course Access</i>	Increase participation and completion of a-g by identifying and removing barriers that restrict students from meeting a-g requirements	CHS		Committee formed to identify a-g barriers, including grad requirements \$ TBD	Begin to remove/remedy barriers to a-g completion, change grad requirements \$ TBD	Begin to remove/remedy barriers to a-g completion \$ TBD

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 2: Center Students will be College & Career ready	<i>Pupil Engagement</i> <i>Course Access</i>	Explore current electives at WCR, launch new electives/programs relative to College & Career opportunities/ exploration that tie/feed/ support programs at CHS	WCR		Form a committee at WCR to explore new opportunities Launch K-8 informational campaign to inform parents and students on College/Career readiness, CTE options and a-g requirements.	Remove barriers and implement new programs: 1 section PLTW LCFF Resource 0029 Object 1100 Object 3xxx \$30,000	Remove barriers and implement new programs LCFF Resource 0029 Object 1100 Object 3xxx \$35,000
GOAL 3: Center JUSD students will be engaged in their educational process and opportunities	<i>Pupil Engagement</i> <i>School Climate</i>	Increase daily attendance	LEA		Form committee to investigate & remedy attendance issue. Survey students & families to inquire actions/incentives to increase attendance.	Implement committee recommendations and district wide and school wide incentives \$TBD	\$TBD
GOAL 3: Center JUSD students will be engaged in their educational process and opportunities	<i>Pupil Engagement</i> <i>School Climate</i>	Increase staff involvement and student involvement in clubs, activities and athletics	LEA		Negotiate stipends (\$160,000 current) Review and assess club responsibility with possibility of 6-8 week clubs at reduced stipend	Eliminate barriers and begin to implement committee recommendations to increase student and staff	

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
					Establish committee of Athletic Directors, Activity Directors, on-campus head coaches, club advisors, activity advisors from CHS, WCR & MHS to investigate barriers to student and staff involvement	involvement in extracurricular opportunities	
GOAL 4: Center JUSD families will be engaged and informed regarding their student's educational experience	<i>Parent Involvement</i>	Establish parent education outreach relating to school topics	LEA		Survey and meet with parents to identify barriers to parental involvement and recommend remedies	Eliminate barriers and begin to implement committee recommendations	Eliminate barriers and begin to implement committee recommendations
GOAL 4: Center JUSD families will be engaged and informed regarding their student's educational experience.	<i>Parent Involvement</i>	Utilize new ways to communicate opportunities that will increase participation in school activities and in supporting roles			Increase use of social media, phone calls, websites and written forms of communication with parents and families. Explore		

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
					new communication technologies. LCFF Resource 0000 Object 5800 Object 5900 \$12,000		
GOAL 1 & 2: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment Center Students will be College & Career Ready	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes Course Access	Provide academic Support for Special Education students: Study Skills classes, instructional assistants Provide transitional support to prepare for college and career provided through WorkAbility and Department of Rehabilitation	7-12 WCR & CHS 9-12 CHS		Resource 3310 Object 2100 Object 3xxx \$96,771 Resource 6520 Object 1xxx Object 2xxx Object 3xxx \$100,450 Resource 3410 Object 1xxx Object 2xxx Object 3xxx \$56,950	LCFF Base \$ 104,000	LCFF Base \$ 104,000

- B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes	Provide academic support and intervention at all sites <ul style="list-style-type: none"> • Push-in and pull out programs at elementary sites • Morning or after school intervention at elementary sites • EL Tutorial at Wilson Riles Middle and Center High School • Bilingual assistants • Math lab, English lab, credit recovery, Summer School Program at Center High 	LEA		Supplemental/ Concentration	Supplemental/ Concentration	Supplemental/ Concentration
					Resource 0740 Object 1xxx Object 2xxx Object 3xxx \$451,077	Resource 0740 Object 1xxx Object 2xxx Object 3xxx \$451,077	Resource 0740 Object 1xxx Object 2xxx Object 3xxx \$451,077
GOAL 1: Center JUSD Students will be challenged and supported as they	Basic Services State Standards	Increase certificated support for elementary English Learners	English Learners K-6		Evaluate current English Learner structure with recommendations	Increase cert. staff by 2 certificated positions, per recommended re-	Increase certificated staff by 2 certificated positions, per

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
achieve academic success in a clean, safe environment	Pupil Achievement Pupil Engagement Other Pupil Outcomes				to increase support in future years	structuring of Elementary EL Program LCFF Resource 0000 Object 1100 Object 3xxx \$80,000 Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$80,000	recommended re-structuring of Elementary EL Program LCFF Resource 0000 Object 1100 Object 3xxx \$80,000 Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$80,000
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes	Support transition of EL students from middle to high school with summer school session for incoming 9th grade EL students	Schoolwide 8-9 English Language Learners		Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$1000	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$1000	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$1000

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
GOAL 1: Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes	Support long-term EL Students with Long Term EL Support Class. EL Teacher to be given extra prep in schedule to track/monitor/support EL students, long term EL students and monitor Redesignated Fluent English Proficient students.	Schoolwide 9-12 English Language Learners Redesignated Fluent English Proficient		Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$42,244	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$42,244	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$42,244
GOAL 2: Center JUSD students will be College & Career ready	Pupil Engagement Course Access	Center HS Intervention Teachers, EL Teachers, Counseling Dept and Administration to provide purposeful and targeted outreach to increase participation in & course completion of CTE offerings at Center HS	Schoolwide 9-12 Low Income Students English Language Learners Foster Youth Redesignated English Learners		Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$78,372 LCFF Resource 0000 Object 1200 Object 3xxx \$14,628	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$78,372 LCFF Resource 0000 Object 1200 Object 3xxx \$14,628	Supplemental/ Concentration Resource 0740 Object 1100 Object 3xxx \$78,372 LCFF Resource 0000 Object 1200 Object 3xxx \$14,628
GOAL 4: CenterJUSD families will be engaged and	Parent Involvement	Communicate with EL families by increasing translation of written flyers and invitations, use autodialer translation feature, utilize bilingual	LEA English Learner Students		Supplemental/ Concentration Resource 0740	Supplemental/ Concentration Resource 0740	Supplemental/ Concentration Resource 0740

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
informed regarding their student's educational experience		specialists to make phone call invites	Redesignated fluent English proficient		Object 4300 Object 5800 \$5000	Object 4300 Object 5800 \$5000	Object 4300 Object 5800 \$5000
GOALS 1 & 3 Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment Center JUSD students will be engaged in their educational process and opportunities	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes Pupil Engagement School Climate	Americorp will provide academic support, mentoring, tutoring and counseling, coordinated by Family Resource Center	LEA Low Income Students Foster Youth		LCFF Resource 0000 Object 1100 Object 1200 Object 3xxx Object 5800 \$70,361	LCFF Resource 0000 Object 1100 Object 1200 Object 3xxx Object 5800 \$70,361	LCFF Resource 0000 Object 1100 Object 1200 Object 3xxx Object 5800 \$70,361
GOAL 1, 2, 3, 4 Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment	Basic Services State Standards Pupil Achievement Pupil Engagement	Increase student support services at Center HS by creating a position to serve as liason to monitor and support at risk students	Low Income Students English Language Learners Foster Youth Redesignated Fluent English		Explore need for increasing student support services at Center HS	Increase student support services at Center HS by adding position to monitor and support at risk students LCFF Resource 0000	Review data, determine effectiveness of increased staff support, modify program as needed LCFF Resource 0000

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Center Students will be College & Career Ready Center JUSD students will be engaged in their educational process and opportunities Center JUSD families will be engaged and informed regarding their student's educational experience.	Other Pupil Outcomes Course Access School Climate Parent Involvement		Proficient			Object 1200 Object 3xxx \$40,000 Supplemental/ Concentration Resource 0740 Object 1200 Object 3xxx \$40,000	Object 1200 Object 3xxx \$40,000 Supplemental/ Concentration Resource 0740 Object 1200 Object 3xxx \$40,000
GOALS 1,2,3,4 Center JUSD Students will be challenged and supported as they achieve academic success in a clean, safe environment Center Students will be College & Career Ready	Basic Services State Standards Pupil Achievement Pupil Engagement Other Pupil Outcomes	Family Resource Center will provide clothing and school supplies, consultation resources, referral services, mental health counseling services and coordinate appropriate additional services through Americorp, United Way and the Sen\$ibility Program	Low Income Students English Language Learners Foster Youth Redesignated Fluent English Proficient		LCFF Resource 0000 Object 5800 \$12,500 Resource 5630 Object 1200 Object 3xxx \$16,750 Supplemental/ Concentration Resource 0740	LCFF Resource 0000 Object 5800 \$12,500 Resource 5630 Object 1200 Object 3xxx \$16,750 Supplemental/ Concentration Resource 0740	LCFF Resource 0000 Object 5800 \$12,500 Resource 5630 Object 1200 Object 3xxx \$16,750 Supplemental/ Concentration Resource 0740

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Center JUSD students will be engaged in their educational process and opportunities Center JUSD families will be engaged and informed regarding their student's educational experience.	Course Access School Climate Parental Involvement				Object 5800 \$12,500	Object 5800 \$12,500	Object 5800 \$12,500

- c. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Center Joint Unified School District submitted through California Longitudinal Pupil Achievement Data System (CALPADS) official data counts of targeted students. Total enrollment was 4,485 with the unduplicated count totaling 2,857 low income, foster youth and English learners. This translates to 63.7% of the total unduplicated enrollment. Center Joint Unified will receive a \$593,787 allocation in Supplemental Local Control Funding Formula funds beginning in 2014-15. This amount is projected to increase in 2015-16 and 2016-17 as determined by the Governor's Budget.

CJUSD will offer a variety of programs and supports specifically for English learners, low income and foster youth. These include: ELD support at every site, mentoring, tutoring, counseling and outreach. The district also offers services and programs, aligned with the LCAP goals, that serve all students such as; English and math intervention programs at Center High School, Wilson Riles Middle School and all 4 elementary sites, GATE opportunities at Wilson Riles Middle School and all four elementary sites, increased CTE offerings at Center High School and Wilson Riles Middle School, increased professional development and instructional collaboration time for teachers at all sites. Implementation of these practices will not only have an impact on the learning environment for all students but will also have a disproportionately positive impact on the targeted subgroups. By providing these services, CJUSD will best serve all students, especially our focus subgroups.

- d. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.


The minimum proportionality percentage increase for targeted students is calculated using the Fiscal Crisis & Management Assistant Team (FCMAT) calculator. Each year's calculation is directly affected by the amount of pass through money from the State to close the funding gap in education. Once completed, the calculation for the supplemental/concentration dollars at full funding is divided by the calculated base funding for the minimum proportionality percentage.

LCAP Supplemental/Concentration Funds will provide academic support, intervention, mentoring, tutoring and counseling for English Learners, low-income students and foster youth. To further support English learners, Supplemental/Concentration dollars will fund bilinguals assistants, additional certificated teachers at the elementary level, additional sections of instruction within the EL program at the high school level, summer school transitional program for incoming 9th grade EL students and an additional English Learner high school level class targeting long-term English learners.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312.

Center Joint Unified School District

To: Board of Trustees
Mr. Scott Loehr, Superintendent

From: Jeanne Bess, Director of Fiscal Services 

Date: June 4, 2014

Subject: 2014/15 Budget Assumptions

This memorandum will describe the steps taken to prepare the District's 2014/15 Budget and multi-year projections. The steps taken are in line with the new Local Control Funding Formula (LCFF) and encompass the required funds budgeted to meet the Board's plan set forth in the Local Control Accountability Plan (LCAP). The following information is for your guidance.

Budget Year - Revenues

LCFF projections begin with the calculator provided by Fiscal Crisis & Management Assistance Team (FCMAT). The base allocation represents the level of funding we would have received had we been fully funded since 2007/08 adjusted for COLA. The difference between our base allocation and what we actually received is our funding gap.

The passage of the State budget determines the amount of funding the district will receive in a given year to close that gap. For fiscal year 2014/15, the Governor has proposed and our budget built upon a 28% closure of our funding gap. A portion of that money was generated by a group of targeted students who are identified as foster youth, English learners, and low income. Therefore, 7% of the increase will be set aside as defined in the LCAP (Local Control Accountability Plan) to serve those students.

As in years past, we are funded at the greater of prior year or current year ADA whichever is greater. For fiscal year 2014/15, we will be funded with a loss of 124 students.

EPA (Educational Protection Account) is required to be set aside for other than Administration or District office expenses. The 18.19% of total State allocation amounts to \$4,133,215 and will be used to pay teacher salaries at the high school.

Federal revenues are estimated to decrease with the uncertainty of Federal sequestration. If we see an increase in Federal funding, the budget will be adjusted.

State revenues appear to be down significantly. However, the new LCFF State allocations now appear with LCFF sources and not State revenues. State revenues are now reflective of programs outside the LCFF. Those programs include Lottery,

mandated costs, and other State revenue. On the restricted side, State revenue includes Prop 39 (Clean Energy), Mental Health, Workability, and MCA programs.

Local revenues include interest, rental incomes, etc. On the restricted side, the budgeted amount includes those from our local SELPA for Special Education students.

Contributions to encroaching programs include primarily special education, technology projects and the contribution to routine maintenance.

Budget Year – Expenses

Salaries - Step and column adjustments were included in the initial cost calculations for all employees. Also reflected is the addition of staff to support changes for K-3 class size reduction required to maintain funding. Classified salaries also reflect column adjustments for all employees.

Employee benefits (which include taxes) were built with the following rates: STRS (9.25%), PERS (11.771%), mandatory Medicare (1.45%), OASDI (6.2%), State Unemployment Insurance (0.05%), and worker's compensation (1.495%). Health & welfare costs are calculated individually.

Books & supplies were held steady to cover necessary expenses.

Services and other expenses see a slight increase to cover increased costs for such things as utilities, insurance, and other general services.

There are no planned expenses for **capital outlay**.

Other outgo and indirect costs show a pass through of expected funds to deferred maintenance and adult education. The contribution to routine maintenance was held at 2% of General Fund expenditures for the last year of allowable flexibility.

Multiyear Projections – Revenues

LCFF projections for the out years follow FCMAT's calculator model using the Governor's proposed out year gap funding. The proposed amount for 2015/16 and 2016/17 is 33.95% and 21.67% respectively.

Federal revenues were held steady. There are no projected carryover dollars shown in this report.

State revenues show slight decreases on the restricted side due to the change in lottery funds as a result of ADA changes.

Local revenues show a slight decrease in 2015/16 and are held steady for 2016/17. At this time, there is a projected transfer in of \$300,000 from Fund 17 – Special Reserve to help cover expenses.

Multiyear Projections – Expenses

Certificated salaries are increased year-over-year due to the increase costs associated with step and column. Additional staff was added for 2015/16 to accommodate the K-3 class size requirements as well as a small increase for other costs. Positions that are vacated due to retirement will be evaluated for need to adjust for declining enrollment.

Classified salaries are treated the same as certificated. Step increases were included.

Employee benefits, including taxes, are figured based on the rates used for budget year 2014/15 with the exception being STRS and PERS employer contribution increases.

Books and supplies for the out years were increased to reflect the required change to a 3% transfer to Routine Maintenance as well as the adoption of English/Language Art textbooks as stated in the LCAP.

Services and other operating expenses also show increases that will align with actual projections

There are no planned capital outlay expenditures.

Cash Flow for Fiscal Year 2014/15

Cash flow is still an area of extreme importance. If pass by the State Legislature, deferrals will be eliminated in the 2014/15 year. Past deferrals will be repaid in July. The EPA (Educational Protection Account) is still being awarded on a quarterly basis with the remaining allocations coming at regular intervals. Since our cash reserves are very low, the timing of large expenses will be closely watched to ensure adequate cash. At this time, if the State budget passes as proposed, the District should not have to rely on a short term loan to cover our cash needs.

To Summarize – The budget was compiled using the LCFF and the projections set out by the Governor’s May Revised State Budget. If adjustments are necessary once the State adopts the budget, it will be reflected in a future update. Fiscal year 2014/15 is setting up to be a better year but we must proceed cautiously as future closure of our funding gap is not guaranteed by State statute but must be allocated on an annual basis. This leaves open the possibility for another downward trend in school funding.

Other Funds

Fund 09 – Charter Schools Fund

Center Joint Unified School District is the sponsoring authority for two charter schools in the District. Antelope View Charter School (AVCS) is an independent study school and Global Youth (GY) is a seat based school. Both charter schools are reported in Fund 09. Each school is identified by a unique resource code and location indicator.

AVCS is budgeted assuming an average daily attendance of 30 students. Failure to maintain this number will jeopardize the fiscal stability of the school. The budget continues to include the reduction of \$48,500 for the 4th of 8 years of a payback for the 2006/07 audit finding. AVCS is budgeted using the same LCFF that is used for the District.

Global Youth is budgeted using an expected ADA of 105 students. GY is also budgeted using the same LCFF plan.

Fund 11 – Adult Education

This fund is operating with the same pass-through of dollars from the District for its program that it received in 2012/13 as required. It continues to be an effective asset for the District and maintains a positive balance.

Fund 12 – Child Development

Child Development is operating as a revenue/expense neutral fund. No contributions are made from the General Fund. This fund does, however, pay indirect costs to the District for the operation of the program.

Fund 13 – Cafeteria

The cafeteria fund is budgeted as a self-sustaining operation. Cash flow is sometimes negative due to the timing of reimbursements from the state and federal reimbursement programs. Our Federal Lunch Program continues to be the major source of revenue to the program. All expenses have been calculated to align with trends and employee contract obligations.

Fund 14 – Deferred Maintenance

The Deferred Maintenance fund is operating with limited funds for the budget year. At this time, the State allocation is included in the LCFF program. The District continues to make a transfer into the fund to track deferred maintenance expenses separately.

Fund 17 – Special Reserve

The Special Reserve has a balance that is sufficient to cover the shortfall in the Developer Fee fund. The remaining balance is available to cover cash shortages that may occur.

Fund 21 – Building/Bond Fund

There are no expenditures budgeted within this fund due to the lack of available money. No bond sales are anticipated at this time but the fund will remain open for future needs.

Fund 25 – Developer Fee Fund

While this fund continues to be negative, Fund 17 holds the reserve to cover the shortfall until new developments that are planned within district boundaries begin to generate revenues.

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	26,113,027.00	0.00	26,113,027.00	31,333,861.00	0.00	31,333,861.00	20.0%
2) Federal Revenue		8100-8299	0.00	2,764,920.00	2,764,920.00	0.00	2,429,718.00	2,429,718.00	-12.1%
3) Other State Revenue		8300-8599	2,624,594.00	2,361,005.00	4,985,599.00	770,003.00	695,087.00	1,465,090.00	-70.6%
4) Other Local Revenue		8600-8799	279,352.00	2,707,143.00	2,986,495.00	140,000.00	1,862,604.00	2,002,604.00	-32.9%
5) TOTAL, REVENUES			29,016,973.00	7,833,068.00	36,850,041.00	32,243,864.00	4,987,409.00	37,231,273.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,798,617.00	4,051,369.00	17,849,986.00	14,362,130.00	3,669,604.00	18,031,734.00	1.0%
2) Classified Salaries		2000-2999	3,193,674.00	2,986,882.00	6,180,556.00	3,849,017.00	2,261,421.00	6,110,438.00	-1.1%
3) Employee Benefits		3000-3999	4,776,878.36	2,171,652.00	6,948,530.36	5,500,786.57	1,806,980.00	7,307,766.57	5.2%
4) Books and Supplies		4000-4999	474,556.50	1,886,430.00	2,360,986.50	663,519.00	756,887.00	1,420,406.00	-39.8%
5) Services and Other Operating Expenditures		5000-5999	3,143,334.50	1,449,546.00	4,592,880.50	3,266,274.00	1,244,170.00	4,510,444.00	-1.8%
6) Capital Outlay		6000-6999	0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	10,105.00	228,010.00	238,115.00	5,050.00	229,010.00	234,060.00	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(114,170.00)	46,500.00	(67,670.00)	(102,725.00)	49,106.00	(53,619.00)	-20.8%
9) TOTAL, EXPENDITURES			25,282,995.36	12,838,889.00	38,121,884.36	27,544,051.57	10,017,178.00	37,561,229.57	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,733,977.64	(5,005,821.00)	(1,271,843.36)	4,699,812.43	(5,029,769.00)	(329,956.57)	-74.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	172,048.00	0.00	172,048.00	193,051.00	0.00	193,051.00	12.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,785,384.00)	4,785,384.00	0.00	(5,129,769.00)	5,129,769.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,957,432.00)	4,785,384.00	(172,048.00)	(5,322,820.00)	5,129,769.00	(193,051.00)	12.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,223,454.36)	(220,437.00)	(1,443,891.36)	(623,007.57)	100,000.00	(523,007.57)	-63.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,143,402.16	1,025,415.72	4,168,817.88	1,919,947.80	804,978.72	2,724,926.52	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,143,402.16	1,025,415.72	4,168,817.88	1,919,947.80	804,978.72	2,724,926.52	-34.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,143,402.16	1,025,415.72	4,168,817.88	1,919,947.80	804,978.72	2,724,926.52	-34.6%
2) Ending Balance, June 30 (E + F1e)			1,919,947.80	804,978.72	2,724,926.52	1,296,940.23	904,978.72	2,201,918.95	-19.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	123,657.09	0.00	123,657.09	123,657.09	0.00	123,657.09	0.0%
Prepaid Expenditures		9713	0.00	3,102.75	3,102.75	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	801,875.97	801,875.97	0.00	904,978.72	904,978.72	12.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,149,000.00	0.00	1,149,000.00	1,133,000.00	0.00	1,133,000.00	-1.4%
Unassigned/Unappropriated Amount		9790	637,290.71	0.00	637,290.71	30,283.14	0.00	30,283.14	-95.2%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,635,412.89	(4,350,999.96)	6,284,412.93				
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	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,159.11	596,225.69	603,384.80				
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	123,657.09	0.00	123,657.09				
7) Prepaid Expenditures		9330	0.00	3,102.75	3,102.75				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,776,229.09	(3,751,671.52)	7,024,557.57				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,327,987.40	2,824.66	1,330,812.06				
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	3,800,000.00	0.00	3,800,000.00				
5) Unearned Revenue		9650	0.00	2,058.55	2,058.55				
6) TOTAL, LIABILITIES			5,127,987.40	4,883.21	5,132,870.61				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

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)			5,648,241.69	(3,756,554.73)	1,891,686.96				

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	16,804,585.00	0.00	16,804,585.00	22,223,356.00	0.00	22,223,356.00	32.2%
Education Protection Account State Aid - Current Year		8012	4,236,302.00	0.00	4,236,302.00	4,133,215.00	0.00	4,133,215.00	-2.4%
State Aid - Prior Years		8019	144,557.00	0.00	144,557.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	50,787.00	0.00	50,787.00	57,472.00	0.00	57,472.00	13.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,937,651.00	0.00	3,937,651.00	3,997,074.00	0.00	3,997,074.00	1.5%
Unsecured Roll Taxes		8042	131,425.00	0.00	131,425.00	127,944.00	0.00	127,944.00	-2.6%
Prior Years' Taxes		8043	51,141.00	0.00	51,141.00	32,619.00	0.00	32,619.00	-36.2%
Supplemental Taxes		8044	74,099.00	0.00	74,099.00	71,979.00	0.00	71,979.00	-2.9%
Education Revenue Augmentation Fund (ERAF)		8045	845,379.00	0.00	845,379.00	845,379.00	0.00	845,379.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	654.00	0.00	654.00	654.00	0.00	654.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			26,276,580.00	0.00	26,276,580.00	31,489,692.00	0.00	31,489,692.00	19.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(163,553.00)	0.00	(163,553.00)	(155,831.00)	0.00	(155,831.00)	-4.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,113,027.00	0.00	26,113,027.00	31,333,861.00	0.00	31,333,861.00	20.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	937,234.00	937,234.00	0.00	846,820.00	846,820.00	-9.6%
Special Education Discretionary Grants		8182	0.00	115,300.00	115,300.00	0.00	111,698.00	111,698.00	-3.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		1,246,354.00	1,246,354.00		1,014,317.00	1,014,317.00	-18.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		125,256.00	125,256.00		120,366.00	120,366.00	-3.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

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		61,048.00	61,048.00		52,632.00	52,632.00	-13.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		36,971.00	36,971.00		36,971.00	36,971.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	242,757.00	242,757.00	0.00	246,914.00	246,914.00	1.7%
TOTAL, FEDERAL REVENUE			0.00	2,764,920.00	2,764,920.00	0.00	2,429,718.00	2,429,718.00	-12.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	825,229.00	825,229.00	0.00	0.00	0.00	-100.0%
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	206,800.00	0.00	206,800.00	200,000.00	0.00	200,000.00	-3.3%
Lottery - Unrestricted and Instructional Materials		8560	573,004.00	138,630.00	711,634.00	550,003.00	134,580.00	684,583.00	-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	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

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Form 01

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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		130,000.00	130,000.00		130,000.00	130,000.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		926,639.00	926,639.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,844,790.00	340,507.00	2,185,297.00	20,000.00	430,507.00	450,507.00	-79.4%
TOTAL, OTHER STATE REVENUE			2,624,594.00	2,361,005.00	4,985,599.00	770,003.00	695,087.00	1,465,090.00	-70.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	100,000.00	210,000.00	45,000.00	100,000.00	145,000.00	-31.0%
Interest		8660	20,000.00	0.00	20,000.00	10,000.00	0.00	10,000.00	-50.0%
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	20,821.00	20,821.00	10,000.00	0.00	10,000.00	-52.0%
Interagency Services		8677	0.00	11,500.00	11,500.00	0.00	23,000.00	23,000.00	100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	119,352.00	159,036.00	278,388.00	75,000.00	180,209.00	255,209.00	-8.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,415,786.00	2,415,786.00		1,559,395.00	1,559,395.00	-35.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			279,352.00	2,707,143.00	2,986,495.00	140,000.00	1,862,604.00	2,002,604.00	-32.9%
TOTAL, REVENUES			29,016,973.00	7,833,068.00	36,850,041.00	32,243,864.00	4,987,409.00	37,231,273.00	1.0%

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,237,497.00	3,248,561.00	15,486,058.00	12,682,138.00	2,908,694.00	15,590,832.00	0.7%
Certificated Pupil Support Salaries		1200	281,594.00	534,488.00	816,082.00	354,260.00	510,656.00	864,916.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,156,120.00	58,857.00	1,214,977.00	1,207,832.00	59,954.00	1,267,786.00	4.3%
Other Certificated Salaries		1900	123,406.00	209,463.00	332,869.00	117,900.00	190,300.00	308,200.00	-7.4%
TOTAL, CERTIFICATED SALARIES			13,798,617.00	4,051,369.00	17,849,986.00	14,362,130.00	3,669,604.00	18,031,734.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	109,136.00	1,584,628.00	1,693,764.00	182,923.00	1,476,498.00	1,659,421.00	-2.0%
Classified Support Salaries		2200	1,398,310.00	915,284.00	2,313,594.00	1,896,006.00	385,336.00	2,281,342.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	224,483.00	193,214.00	417,697.00	279,510.00	128,272.00	407,782.00	-2.4%
Clerical, Technical and Office Salaries		2400	1,317,761.00	275,041.00	1,592,802.00	1,358,422.00	259,875.00	1,618,297.00	1.6%
Other Classified Salaries		2900	143,984.00	18,715.00	162,699.00	132,156.00	11,440.00	143,596.00	-11.7%
TOTAL, CLASSIFIED SALARIES			3,193,674.00	2,986,882.00	6,180,556.00	3,849,017.00	2,261,421.00	6,110,438.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,148,717.63	342,505.00	1,491,222.63	1,418,374.00	313,298.00	1,731,672.00	16.1%
PERS		3201-3202	406,700.00	320,025.00	726,725.00	446,881.57	246,096.00	692,977.57	-4.6%
OASDI/Medicare/Alternative		3301-3302	448,004.35	274,346.00	722,350.35	503,755.00	215,330.00	719,085.00	-0.5%
Health and Welfare Benefits		3401-3402	2,403,061.00	1,051,094.00	3,454,155.00	2,718,865.00	879,080.00	3,597,925.00	4.2%
Unemployment Insurance		3501-3502	12,491.39	3,908.00	16,399.39	13,435.00	3,138.00	16,573.00	1.1%
Workers' Compensation		3601-3602	257,143.99	105,718.00	362,861.99	274,632.00	88,284.00	362,916.00	0.0%
OPEB, Allocated		3701-3702	9,750.00	0.00	9,750.00	17,000.00	0.00	17,000.00	74.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	91,010.00	74,056.00	165,066.00	107,844.00	61,774.00	169,618.00	2.8%
TOTAL, EMPLOYEE BENEFITS			4,776,878.36	2,171,652.00	6,948,530.36	5,500,786.57	1,806,980.00	7,307,766.57	5.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	76,013.00	443,159.00	519,172.00	75,000.00	0.00	75,000.00	-85.6%
Books and Other Reference Materials		4200	7,004.00	24,505.00	31,509.00	11,250.00	9,238.00	20,488.00	-35.0%
Materials and Supplies		4300	319,608.50	905,361.00	1,224,969.50	542,419.00	403,327.00	945,746.00	-22.8%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	71,931.00	513,405.00	585,336.00	34,850.00	344,322.00	379,172.00	-35.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			474,556.50	1,886,430.00	2,360,986.50	663,519.00	756,887.00	1,420,406.00	-39.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	44,172.00	83,392.00	127,564.00	35,103.00	35,034.00	70,137.00	-45.0%
Dues and Memberships		5300	25,473.00	329.00	25,802.00	23,510.00	400.00	23,910.00	-7.3%
Insurance		5400 - 5450	302,000.00	0.00	302,000.00	315,000.00	0.00	315,000.00	4.3%
Operations and Housekeeping Services		5500	1,147,777.00	0.00	1,147,777.00	1,150,000.00	0.00	1,150,000.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,088.00	109,041.00	242,109.00	156,450.00	80,800.00	237,250.00	-2.0%
Transfers of Direct Costs		5710	(21,735.00)	21,735.00	0.00	(73,330.00)	73,330.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,485.00)	0.00	(5,485.00)	(6,000.00)	0.00	(6,000.00)	9.4%
Professional/Consulting Services and Operating Expenditures		5800	1,395,691.50	1,234,273.00	2,629,964.50	1,543,041.00	1,054,006.00	2,597,047.00	-1.3%
Communications		5900	122,373.00	776.00	123,149.00	122,500.00	600.00	123,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,143,334.50	1,449,546.00	4,592,880.50	3,266,274.00	1,244,170.00	4,510,444.00	-1.8%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	15,548.00	15,548.00	0.00	16,000.00	16,000.00	2.9%
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	199,452.00	199,452.00	0.00	200,000.00	200,000.00	0.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

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	10,105.00	13,010.00	23,115.00	5,050.00	13,010.00	18,060.00	-21.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,105.00	228,010.00	238,115.00	5,050.00	229,010.00	234,060.00	-1.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(46,500.00)	46,500.00	0.00	(49,106.00)	49,106.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(67,670.00)	0.00	(67,670.00)	(53,619.00)	0.00	(53,619.00)	-20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(114,170.00)	46,500.00	(67,670.00)	(102,725.00)	49,106.00	(53,619.00)	-20.8%
TOTAL, EXPENDITURES			25,282,995.36	12,838,889.00	38,121,884.36	27,544,051.57	10,017,178.00	37,561,229.57	-1.5%

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	172,048.00	0.00	172,048.00	193,051.00	0.00	193,051.00	12.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			172,048.00	0.00	172,048.00	193,051.00	0.00	193,051.00	12.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2013-14 Estimated Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,785,384.00)	4,785,384.00	0.00	(5,129,769.00)	5,129,769.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,785,384.00)	4,785,384.00	0.00	(5,129,769.00)	5,129,769.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,957,432.00)	4,785,384.00	(172,048.00)	(5,322,820.00)	5,129,769.00	(193,051.00)	12.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,058,237.00	877,082.00	-17.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	152,815.00	21,560.00	-85.9%
4) Other Local Revenue		8600-8799	3,900.00	1,100.00	-71.8%
5) TOTAL, REVENUES			1,214,952.00	899,742.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	604,244.00	511,161.00	-15.4%
2) Classified Salaries		2000-2999	135,291.00	126,695.00	-6.4%
3) Employee Benefits		3000-3999	212,625.16	198,718.00	-6.5%
4) Books and Supplies		4000-4999	79,016.00	11,325.00	-85.7%
5) Services and Other Operating Expenditures		5000-5999	87,003.00	14,855.00	-82.9%
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	40,097.00	24,836.00	-38.1%
9) TOTAL, EXPENDITURES			1,158,276.16	887,590.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,675.84	12,152.00	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,675.84	12,152.00	-78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	380,436.04	437,111.88	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,436.04	437,111.88	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,436.04	437,111.88	14.9%
2) Ending Balance, June 30 (E + F1e)			437,111.88	449,263.88	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,554.02	4,554.02	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	432,557.86	444,709.86	2.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	360,214.82		
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	23,890.49		
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			384,105.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			384,105.31		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	727,719.00	516,164.00	-29.1%
Education Protection Account State Aid - Current Year		8012	167,228.00	205,087.00	22.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	163,290.00	155,831.00	-4.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,058,237.00	877,082.00	-17.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,670.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	27,720.00	21,560.00	-22.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	66,688.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	36,450.00	0.00	-100.0%
All Other State Revenue	All Other	8590	18,287.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			152,815.00	21,560.00	-85.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	750.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,300.00	350.00	-89.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,900.00	1,100.00	-71.8%
TOTAL, REVENUES			1,214,952.00	899,742.00	-25.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	506,709.00	412,163.00	-18.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	97,535.00	98,998.00	1.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			604,244.00	511,161.00	-15.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,494.00	34,994.00	-4.1%
Classified Support Salaries		2200	15,657.00	14,104.00	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	83,140.00	77,597.00	-6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,291.00	126,695.00	-6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,227.00	42,165.00	-16.1%
PERS		3201-3202	15,069.00	14,360.00	-4.7%
OASDI/Medicare/Alternative		3301-3302	19,386.16	17,229.00	-11.1%
Health and Welfare Benefits		3401-3402	113,327.00	111,971.00	-1.2%
Unemployment Insurance		3501-3502	380.00	326.00	-14.2%
Workers' Compensation		3601-3602	11,133.00	9,564.00	-14.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,103.00	3,103.00	0.0%
TOTAL, EMPLOYEE BENEFITS			212,625.16	198,718.00	-6.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,556.00	10,200.00	-78.6%
Noncapitalized Equipment		4400	31,460.00	1,125.00	-96.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,016.00	11,325.00	-85.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,035.00	605.00	-41.5%
Dues and Memberships		5300	600.00	500.00	-16.7%
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	3,600.00	1,200.00	-66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,485.00	3,000.00	20.7%
Professional/Consulting Services and Operating Expenditures		5800	79,283.00	9,550.00	-88.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,003.00	14,855.00	-82.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	40,097.00	24,836.00	-38.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,097.00	24,836.00	-38.1%
TOTAL, EXPENDITURES			1,158,276.16	887,590.00	-23.4%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,906.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	57,443.00	55,250.00	-3.8%
5) TOTAL, REVENUES			75,349.00	55,250.00	-26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	73,595.00	76,653.00	4.2%
2) Classified Salaries		2000-2999	14,090.00	10,636.00	-24.5%
3) Employee Benefits		3000-3999	23,372.00	17,654.00	-24.5%
4) Books and Supplies		4000-4999	37,369.00	39,658.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	4,782.00	3,700.00	-22.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			153,208.00	148,301.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,859.00)	(93,051.00)	19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,051.00	93,051.00	22.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,051.00	93,051.00	22.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,808.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,104.71	69,296.71	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,104.71	69,296.71	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,104.71	69,296.71	-2.5%
2) Ending Balance, June 30 (E + F1e)			69,296.71	69,296.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	69,296.71	69,296.71	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,717.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53.00		
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			11,770.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	159.53		
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			159.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,610.65		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	17,906.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			17,906.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	250.00	25.0%
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	57,243.00	55,000.00	-3.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,443.00	55,250.00	-3.8%
TOTAL, REVENUES			75,349.00	55,250.00	-26.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	73,595.00	76,653.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			73,595.00	76,653.00	4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,590.00	10,136.00	-25.4%
Other Classified Salaries		2900	500.00	500.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,090.00	10,636.00	-24.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,922.00	6,326.00	6.8%
PERS		3201-3202	3,691.00	1,194.00	-67.7%
OASDI/Medicare/Alternative		3301-3302	3,285.00	1,929.00	-41.3%
Health and Welfare Benefits		3401-3402	8,122.00	6,626.00	-18.4%
Unemployment Insurance		3501-3502	58.00	54.00	-6.9%
Workers' Compensation		3601-3602	1,518.00	1,525.00	0.5%
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	776.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			23,372.00	17,654.00	-24.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	2,500.00	-28.6%
Materials and Supplies		4300	18,717.00	27,658.00	47.8%
Noncapitalized Equipment		4400	15,152.00	9,500.00	-37.3%
TOTAL, BOOKS AND SUPPLIES			37,369.00	39,658.00	6.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,110.00	1,000.00	-52.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	300.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,126.00	1,250.00	11.0%
Communications		5900	146.00	150.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,782.00	3,700.00	-22.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			153,208.00	148,301.00	-3.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	76,051.00	93,051.00	22.4%
(a) TOTAL, INTERFUND TRANSFERS IN			76,051.00	93,051.00	22.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			76,051.00	93,051.00	22.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,256.00	273,256.00	0.0%
3) Other State Revenue		8300-8599	302,402.00	302,402.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			575,658.00	575,658.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	548,085.00	546,875.00	-0.2%
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	27,573.00	28,783.00	4.4%
9) TOTAL, EXPENDITURES			575,658.00	575,658.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	228,047.06		
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			228,047.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			228,047.06		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	273,256.00	273,256.00	0.0%
TOTAL, FEDERAL REVENUE			273,256.00	273,256.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	302,402.00	302,402.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			302,402.00	302,402.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			575,658.00	575,658.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	548,085.00	546,875.00	-0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			548,085.00	546,875.00	-0.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,573.00	28,783.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,573.00	28,783.00	4.4%
TOTAL, EXPENDITURES			575,658.00	575,658.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,349,533.00	1,554,367.00	15.2%
3) Other State Revenue		8300-8599	110,000.00	110,000.00	0.0%
4) Other Local Revenue		8600-8799	351,050.00	255,550.00	-27.2%
5) TOTAL, REVENUES			1,810,583.00	1,919,917.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	627,463.00	600,595.00	-4.3%
3) Employee Benefits		3000-3999	299,161.00	301,862.00	0.9%
4) Books and Supplies		4000-4999	885,422.00	942,500.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	76,510.00	74,960.00	-2.0%
6) Capital Outlay		6000-6999	9,600.00	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			1,898,156.00	1,919,917.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,573.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,573.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,026.64	23,453.64	-78.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,026.64	23,453.64	-78.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,026.64	23,453.64	-78.9%
2) Ending Balance, June 30 (E + F1e)			23,453.64	23,453.64	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	19,943.53	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,510.11	23,453.64	834.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(66,902.03)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,247.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	19,943.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(32,710.60)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	80.00		
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			80.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(32,790.60)		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,349,533.00	1,554,367.00	15.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,349,533.00	1,554,367.00	15.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	110,000.00	110,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,000.00	110,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	250,000.00	-28.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	5,500.00	450.0%
TOTAL, OTHER LOCAL REVENUE			351,050.00	255,550.00	-27.2%
TOTAL, REVENUES			1,810,583.00	1,919,917.00	6.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	526,354.00	498,108.00	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	68,567.00	69,273.00	1.0%
Clerical, Technical and Office Salaries		2400	32,542.00	33,214.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			627,463.00	600,595.00	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	68,170.00	70,699.00	3.7%
OASDI/Medicare/Alternative		3301-3302	47,782.00	45,956.00	-3.8%
Health and Welfare Benefits		3401-3402	158,775.00	161,854.00	1.9%
Unemployment Insurance		3501-3502	321.00	307.00	-4.4%
Workers' Compensation		3601-3602	9,348.00	8,985.00	-3.9%
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	14,765.00	14,061.00	-4.8%
TOTAL, EMPLOYEE BENEFITS			299,161.00	301,862.00	0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,922.00	100,000.00	15.0%
Noncapitalized Equipment		4400	33,500.00	30,000.00	-10.4%
Food		4700	765,000.00	812,500.00	6.2%
TOTAL, BOOKS AND SUPPLIES			885,422.00	942,500.00	6.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,660.00	5,560.00	19.3%
Dues and Memberships		5300	4,050.00	4,100.00	1.2%
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	28,500.00	24,500.00	-14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,000.00	38,500.00	4.1%
Communications		5900	300.00	300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,510.00	74,960.00	-2.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	9,800.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			9,800.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,898,156.00	1,919,917.00	1.1%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	372.00	372.00	0.0%
5) TOTAL, REVENUES			372.00	372.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,084.00	0.00	-100.0%
3) Employee Benefits		3000-3999	195.00	0.00	-100.0%
4) Books and Supplies		4000-4999	92,056.00	22,500.00	-75.6%
5) Services and Other Operating Expenditures		5000-5999	142,749.00	77,872.00	-45.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,084.00	100,372.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,712.00)	(100,000.00)	-57.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	95,997.00	100,000.00	4.2%
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			95,997.00	100,000.00	4.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,715.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,773.31	20,058.31	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,773.31	20,058.31	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,773.31	20,058.31	-87.5%
2) Ending Balance, June 30 (E + F1e)			20,058.31	20,058.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,058.31	20,058.31	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,050.86		
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			24,050.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,050.86		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	372.00	372.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			372.00	372.00	0.0%
TOTAL, REVENUES			372.00	372.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,084.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,084.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	161.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	32.00	0.00	-100.0%
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			195.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,452.00	12,500.00	-73.1%
Noncapitalized Equipment		4400	45,604.00	10,000.00	-78.1%
TOTAL, BOOKS AND SUPPLIES			92,056.00	22,500.00	-75.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,969.00	72,872.00	-43.1%
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	14,780.00	5,000.00	-66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,749.00	77,872.00	-45.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			237,084.00	100,372.00	-57.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	95,997.00	100,000.00	4.2%
(a) TOTAL, INTERFUND TRANSFERS IN			95,997.00	100,000.00	4.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			95,997.00	100,000.00	4.2%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,028.00	10,000.00	10.8%
5) TOTAL, REVENUES			9,028.00	10,000.00	10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,028.00	10,000.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,028.00	10,000.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,351,796.81	2,360,824.81	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,351,796.81	2,360,824.81	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,351,796.81	2,360,824.81	0.4%
2) Ending Balance, June 30 (E + F1e)			2,360,824.81	2,370,824.81	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	1,330,223.46	1,330,223.46	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,030,601.35	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	1,040,601.35	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,351,796.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,351,796.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,351,796.81		

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,028.00	10,000.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,028.00	10,000.00	10.8%
TOTAL, REVENUES			9,028.00	10,000.00	10.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,590.00	1.00	-100.0%
5) TOTAL, REVENUES			3,590.00	1.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	173,790.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	610,595.00	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			784,385.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(780,795.00)	1.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(780,795.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,416.16	621.16	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,416.16	621.16	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,416.16	621.16	-99.9%
2) Ending Balance, June 30 (E + F1e)			621.16	622.16	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	621.16	622.16	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,859.35		
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			11,859.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,859.35		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,590.00	1.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8659	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,590.00	1.00	-100.0%
TOTAL, REVENUES			3,590.00	1.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,455.00	0.00	-100.0%
Noncapitalized Equipment		4400	155,335.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			173,790.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	486,787.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	123,808.00	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%
TOTAL, CAPITAL OUTLAY			610,595.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			784,385.00	0.00	-100.0%

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

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,330,223.46)	(1,330,223.46)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,330,223.46)	(1,330,223.46)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,330,223.46)	(1,330,223.46)	0.0%
2) Ending Balance, June 30 (E + F1e)			(1,330,223.46)	(1,330,223.46)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,330,223.46)	(1,330,223.46)	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,321,160.68)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(1,321,160.68)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,807.00		
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			2,807.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(1,323,967.68)		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(5,106.00)	(5,106.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	5,106.00	5,106.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,046.00	4,046.00	0.0%
5) TOTAL, REVENUES			4,046.00	4,046.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,046.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,046.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	4,046.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	4,046.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,053,225.67	1,053,225.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,053,225.67	1,053,225.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,053,225.67	1,053,225.67	0.0%
2) Ending Balance, June 30 (E + F1e)			1,053,225.67	1,057,271.67	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,053,225.67	1,057,271.67	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,053,225.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,053,225.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,053,225.67		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,046.00	4,046.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,046.00	4,046.00	0.0%
TOTAL, REVENUES			4,046.00	4,046.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,046.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,046.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,046.00	0.00	-100.0%

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

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

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,283.03	4,283.03	4,394.94	4,176.96	4,176.96	4,283.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,283.03	4,283.03	4,394.94	4,176.96	4,176.96	4,283.03
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	34.41	34.41	40.56	34.41	34.41	34.41
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	34.41	34.41	40.56	34.41	34.41	34.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,317.44	4,317.44	4,435.50	4,211.37	4,211.37	4,317.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

July 1 Budget (Single Adoption)
2014-15 Budget
Cashflow Worksheet - Budget Year (1)

34 73973 0000000
Form CASH

	Object		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			4,082,920.14	7,598,354.14	5,771,014.14	5,921,602.14	5,014,967.14	2,056,252.14	2,166,424.57	2,308,701.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,111,168.00	1,111,168.00	3,033,406.00	2,000,102.00	2,000,102.00	3,033,406.00	2,000,102.00	2,000,102.00
Property Taxes	8020-8079					214,442.00			2,714,456.00	
Miscellaneous Funds	8080-8099								(77,589.00)	
Federal Revenue	8100-8299				166,158.00	130,959.00	29,835.00	103,411.00	308,732.00	2,250.00
Other State Revenue	8300-8599		119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00
Other Local Revenue	8600-8799		91,803.00	73,174.00	94,776.00	10,574.00	111,344.00	227,230.00	98,026.00	80,468.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,322,764.00	1,304,135.00	3,414,133.00	2,475,870.00	2,261,074.00	3,483,840.00	5,163,520.00	2,202,613.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		740,533.00	1,632,969.00	1,631,605.00	1,704,777.00	1,664,764.00	188,856.00	2,883,363.00	1,641,215.00
Classified Salaries	2000-2999		267,280.00	497,929.00	523,738.00	554,614.00	541,465.00	509,737.00	497,447.00	533,530.00
Employee Benefits	3000-3999		305,816.00	619,399.00	613,965.00	628,877.00	619,323.00	280,837.57	1,049,670.00	624,043.00
Books and Supplies	4000-4999		118,367.00	118,367.00	118,367.00	118,367.00	118,367.00	118,367.00	118,367.00	118,367.00
Services	5000-5999		375,870.00	375,870.00	375,870.00	375,870.00	375,870.00	375,870.00	375,870.00	375,870.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629								96,526.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,807,866.00	3,244,534.00	3,263,545.00	3,382,505.00	3,319,789.00	1,473,667.57	5,021,243.00	3,293,025.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	10,000.00								
Accounts Receivable	9200-9299	603,384.80	4,000,536.00	113,059.00						
Due From Other Funds	9310									
Stores	9320	123,657.09								
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		737,041.89	4,000,536.00	113,059.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	1,330,812.06								
Due To Other Funds	9610									
Current Loans	9640	3,800,000.00					1,900,000.00	1,900,000.00		
Deferred Revenues	9650	2,058.55								
SUBTOTAL LIABILITIES		5,132,870.61	0.00	0.00	0.00	0.00	1,900,000.00	1,900,000.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET TRANSACTIONS		(4,395,828.72)	4,000,536.00	113,059.00	0.00	0.00	(1,900,000.00)	(1,900,000.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			3,515,434.00	(1,827,340.00)	150,588.00	(906,635.00)	(2,958,715.00)	110,172.43	142,277.00	(1,090,412.00)
F. ENDING CASH (A + E)			7,598,354.14	5,771,014.14	5,921,602.14	5,014,967.14	2,056,252.14	2,166,424.57	2,308,701.57	1,218,289.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget (Single Adoption)
2014-15 Budget
Cashflow Worksheet - Budget Year (1)

34 73973 0000000
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,218,289.57	1,599,108.57	2,196,024.57	1,691,343.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,033,406.00	2,000,102.00	2,000,102.00	3,033,405.00			26,356,571.00	26,356,571.00
Property Taxes	8020-8079		1,571,218.00	632,351.00				5,132,467.00	5,132,467.00
Miscellaneous Funds	8080-8099			(77,588.00)				(155,177.00)	(155,177.00)
Federal Revenue	8100-8299	419,454.00	266,927.00	193,844.00	170,594.00	637,554.00		2,429,718.00	2,429,718.00
Other State Revenue	8300-8599	119,793.00	119,793.00	119,793.00	27,569.00	119,798.00		1,465,090.00	1,465,090.00
Other Local Revenue	8600-8799	146,613.00	229,380.00	217,326.00	160,822.00	461,068.00		2,002,604.00	2,002,604.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,719,266.00	4,187,420.00	3,085,828.00	3,392,390.00	1,218,420.00	0.00	37,231,273.00	37,231,273.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,680,445.00	1,782,030.00	1,782,035.00	699,142.00			18,031,734.00	18,031,734.00
Classified Salaries	2000-2999	533,530.00	619,256.00	619,256.00	412,656.00			6,110,438.00	6,110,438.00
Employee Benefits	3000-3999	630,235.00	694,981.00	694,981.00	545,639.00			7,307,766.57	7,307,766.57
Books and Supplies	4000-4999	118,367.00	118,367.00	118,367.00	118,369.00			1,420,406.00	1,420,406.00
Services	5000-5999	375,870.00	375,870.00	375,870.00	375,874.00			4,510,444.00	4,510,444.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				180,441.00			180,441.00	180,441.00
Interfund Transfers Out	7600-7629				96,525.00			193,051.00	193,051.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,338,447.00	3,590,504.00	3,590,509.00	2,428,646.00	0.00	0.00	37,754,280.57	37,754,280.57
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							4,113,595.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	4,113,595.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							3,800,000.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	3,800,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	313,595.00	
E. NET INCREASE/DECREASE (B - C + D)		380,819.00	596,916.00	(504,681.00)	963,744.00	1,218,420.00	0.00	(209,412.57)	(523,007.57)
F. ENDING CASH (A + E)		1,599,108.57	2,196,024.57	1,691,343.57	2,655,087.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,873,507.57	

	Object		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,655,087.57	2,501,605.57	892,828.57	1,471,953.57	993,851.57	112,471.57	1,142,211.57	1,461,823.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,232,312.00	1,232,312.00	3,251,465.00	2,218,161.00	2,218,161.00	3,251,465.00	2,218,161.00	2,218,161.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099					214,442.00			2,714,456.00	
Federal Revenue	8100-8299								(77,589.00)	
Other State Revenue	8300-8599				166,158.00	130,959.00	29,835.00	103,411.00	308,732.00	2,250.00
Other Local Revenue	8600-8799		119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00	119,793.00
Interfund Transfers In	8810-8929		91,803.00	73,174.00	94,776.00	10,574.00	111,344.00	227,230.00	98,026.00	80,468.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,443,908.00	1,425,279.00	3,632,192.00	2,693,929.00	2,479,133.00	3,701,899.00	5,381,579.00	2,420,672.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		740,533.00	1,632,969.00	1,631,605.00	1,704,777.00	1,664,764.00	839,839.00	2,883,363.00	1,641,215.00
Classified Salaries	2000-2999		267,280.00	497,929.00	523,738.00	554,814.00	541,465.00	647,974.00	497,447.00	533,530.00
Employee Benefits	3000-3999		305,816.00	619,399.00	613,965.00	628,877.00	619,323.00	649,385.00	1,049,670.00	624,043.00
Books and Supplies	4000-4999		153,647.00	153,647.00	153,647.00	153,647.00	153,647.00	153,647.00	153,647.00	153,647.00
Services	5000-5999		381,314.00	381,314.00	381,314.00	381,314.00	381,314.00	381,314.00	381,314.00	381,314.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629								96,526.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,848,590.00	3,285,258.00	3,304,269.00	3,423,229.00	3,360,513.00	2,672,159.00	5,061,967.00	3,333,749.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	10,000.00								
Accounts Receivable	9200-9299	1,004,802.00	251,200.00	251,202.00	251,202.00	251,198.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		1,014,802.00	251,200.00	251,202.00	251,202.00	251,198.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		1,014,802.00	251,200.00	251,202.00	251,202.00	251,198.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(153,482.00)	(1,608,777.00)	579,125.00	(478,102.00)	(881,380.00)	1,029,740.00	319,612.00	(913,077.00)
F. ENDING CASH (A + E)			2,501,605.57	892,828.57	1,471,953.57	993,851.57	112,471.57	1,142,211.57	1,461,823.57	548,746.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		548,746.57	1,106,900.57	1,881,151.57	1,553,805.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,251,465.00	2,218,161.00	2,218,161.00	3,251,465.00			28,779,450.00	28,779,450.00
Property Taxes	8020-8079		1,571,218.00	632,351.00				5,132,467.00	5,132,467.00
Miscellaneous Funds	8080-8099			(77,588.00)				(155,177.00)	(155,177.00)
Federal Revenue	8100-8299	419,454.00	266,927.00	193,844.00	170,594.00	637,554.00		2,429,718.00	2,429,718.00
Other State Revenue	8300-8599	119,793.00	119,793.00	119,793.00	27,569.00	85,889.00		1,431,181.00	1,431,181.00
Other Local Revenue	8800-8799	146,613.00	229,380.00	217,326.00	160,822.00	281,359.00		1,822,895.00	1,822,895.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		3,937,325.00	4,405,479.00	3,303,887.00	3,610,450.00	1,004,802.00	0.00	39,440,534.00	39,440,534.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,680,445.00	1,782,030.00	1,782,035.00	699,142.00			18,682,717.00	18,682,717.00
Classified Salaries	2000-2999	533,530.00	619,256.00	619,256.00	412,656.00			6,248,675.00	6,248,675.00
Employee Benefits	3000-3999	630,235.00	694,981.00	694,981.00	545,639.00			7,676,314.00	7,676,314.00
Books and Supplies	4000-4999	153,647.00	153,647.00	153,647.00	153,651.00			1,843,768.00	1,843,768.00
Services	5000-5999	381,314.00	381,314.00	381,314.00	381,316.00			4,575,770.00	4,575,770.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499				180,441.00			180,441.00	180,441.00
Interfund Transfers Out	7600-7629				96,525.00			193,051.00	193,051.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,379,171.00	3,631,228.00	3,631,233.00	2,469,370.00	0.00	0.00	39,400,736.00	39,400,736.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,004,802.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	1,004,802.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	1,004,802.00	
E. NET INCREASE/DECREASE (B - C + D)		558,154.00	774,251.00	(327,346.00)	1,141,080.00	1,004,802.00	0.00	1,044,600.00	39,798.00
F. ENDING CASH (A + E)		1,106,900.57	1,881,151.57	1,553,805.57	2,694,885.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,699,687.57	

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,333,861.00	7.73%	33,756,740.00	3.19%	34,832,961.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	770,003.00	-3.33%	744,333.00	-0.58%	740,007.00
4. Other Local Revenues	8600-8799	140,000.00	0.00%	140,000.00	0.00%	140,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,129,769.00)	14.88%	(5,893,134.00)	3.28%	(6,086,448.00)
6. Total (Sum lines A1 thru A5c)		27,114,095.00	6.03%	28,747,939.00	4.10%	29,926,520.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,362,130.00		14,910,916.00
b. Step & Column Adjustment				187,906.00		187,906.00
c. Cost-of-Living Adjustment				220,880.00		
d. Other Adjustments				140,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,362,130.00	3.82%	14,910,916.00	1.26%	15,098,822.00
2. Classified Salaries						
a. Base Salaries				3,849,017.00		3,936,106.00
b. Step & Column Adjustment				28,911.00		28,911.00
c. Cost-of-Living Adjustment				58,178.00		
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,849,017.00	2.26%	3,936,106.00	0.73%	3,965,017.00
3. Employee Benefits	3000-3999	5,500,786.57	4.91%	5,770,624.00	8.80%	6,278,687.00
4. Books and Supplies	4000-4999	663,519.00	0.00%	663,519.00	60.28%	1,063,519.00
5. Services and Other Operating Expenditures	5000-5999	3,266,274.00	2.00%	3,331,600.00	2.00%	3,398,250.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,050.00	0.00%	5,050.00	0.00%	5,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,725.00)	0.00%	(102,725.00)	0.00%	(102,725.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	193,051.00	0.00%	193,051.00	0.00%	193,051.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,737,102.57	3.50%	28,708,141.00	4.15%	29,899,671.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(623,007.57)		39,798.00		26,849.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,919,947.80		1,296,940.23		1,336,738.23
2. Ending Fund Balance (Sum lines C and D1)		1,296,940.23		1,336,738.23		1,363,587.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	133,657.09		133,657.00		133,657.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,133,000.00		1,182,100.00		1,229,100.00
2. Unassigned/Unappropriated	9790	30,283.14		20,981.23		830.23
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,296,940.23		1,336,738.23		1,363,587.23

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,133,000.00		1,182,100.00		1,229,100.00
c. Unassigned/Unappropriated	9790	30,283.14		20,981.23		830.23
(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	1,330,223.46		1,330,223.46		1,330,223.46
b. Reserve for Economic Uncertainties	9789	1,040,601.35		1,040,601.35		740,601.35
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,534,107.95		3,573,906.04		3,300,755.04
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached assumptions.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,429,718.00	0.00%	2,429,718.00	0.00%	2,429,718.00
3. Other State Revenues	8300-8599	695,087.00	-1.19%	686,848.00	-0.37%	684,318.00
4. Other Local Revenues	8600-8799	1,862,604.00	-9.65%	1,682,895.00	0.00%	1,682,895.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,129,769.00	14.88%	5,893,134.00	3.28%	6,086,448.00
6. Total (Sum lines A1 thru A5c)		10,117,178.00	5.69%	10,692,595.00	1.78%	10,883,379.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,669,604.00		3,771,801.00
b. Step & Column Adjustment				46,977.00		46,977.00
c. Cost-of-Living Adjustment				55,220.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,669,604.00	2.78%	3,771,801.00	1.25%	3,818,778.00
2. Classified Salaries						
a. Base Salaries				2,261,421.00		2,312,569.00
b. Step & Column Adjustment				16,980.00		16,980.00
c. Cost-of-Living Adjustment				34,168.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,261,421.00	2.26%	2,312,569.00	0.73%	2,329,549.00
3. Employee Benefits	3000-3999	1,806,980.00	5.46%	1,905,690.00	6.66%	2,032,517.00
4. Books and Supplies	4000-4999	756,887.00	55.93%	1,180,249.00	0.00%	1,180,249.00
5. Services and Other Operating Expenditures	5000-5999	1,244,170.00	0.00%	1,244,170.00	0.00%	1,244,170.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	229,010.00	0.00%	229,010.00	0.00%	229,010.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	49,106.00	0.00%	49,106.00	0.00%	49,106.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,017,178.00	6.74%	10,692,595.00	1.78%	10,883,379.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		100,000.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		804,978.72		904,978.72		904,978.72
2. Ending Fund Balance (Sum lines C and D1)		904,978.72		904,978.72		904,978.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	904,978.72		904,978.72		904,978.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		904,978.72		904,978.72		904,978.72

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,333,861.00	7.73%	33,756,740.00	3.19%	34,832,961.00
2. Federal Revenues	8100-8299	2,429,718.00	0.00%	2,429,718.00	0.00%	2,429,718.00
3. Other State Revenues	8300-8599	1,465,090.00	-2.31%	1,431,181.00	-0.48%	1,424,325.00
4. Other Local Revenues	8600-8799	2,002,604.00	-8.97%	1,822,895.00	0.00%	1,822,895.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	300,000.00
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)		37,231,273.00	5.93%	39,440,534.00	3.47%	40,809,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,031,734.00		18,682,717.00
b. Step & Column Adjustment				234,883.00		234,883.00
c. Cost-of-Living Adjustment				276,100.00		0.00
d. Other Adjustments				140,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,031,734.00	3.61%	18,682,717.00	1.26%	18,917,600.00
2. Classified Salaries						
a. Base Salaries				6,110,438.00		6,248,675.00
b. Step & Column Adjustment				45,891.00		45,891.00
c. Cost-of-Living Adjustment				92,346.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,110,438.00	2.26%	6,248,675.00	0.73%	6,294,566.00
3. Employee Benefits	3000-3999	7,307,766.57	5.04%	7,676,314.00	8.27%	8,311,204.00
4. Books and Supplies	4000-4999	1,420,406.00	29.81%	1,843,768.00	21.69%	2,243,768.00
5. Services and Other Operating Expenditures	5000-5999	4,510,444.00	1.45%	4,575,770.00	1.46%	4,642,420.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	234,060.00	0.00%	234,060.00	0.00%	234,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(53,619.00)	0.00%	(53,619.00)	0.00%	(53,619.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	193,051.00	0.00%	193,051.00	0.00%	193,051.00
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)		37,754,280.57	4.36%	39,400,736.00	3.51%	40,783,050.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(523,007.57)		39,798.00		26,849.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		2,724,926.52		2,201,918.95		2,241,716.95
2. Ending Fund Balance (Sum lines C and D1)		2,201,918.95		2,241,716.95		2,268,565.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	133,657.09		133,657.00		133,657.00
b. Restricted	9740	904,978.72		904,978.72		904,978.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,133,000.00		1,182,100.00		1,229,100.00
2. Unassigned/Unappropriated	9790	30,283.14		20,981.23		830.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,201,918.95		2,241,716.95		2,268,565.95

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,133,000.00		1,182,100.00		1,229,100.00
c. Unassigned/Unappropriated	9790	30,283.14		20,981.23		830.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	1,330,223.46		1,330,223.46		1,330,223.46
b. Reserve for Economic Uncertainties	9789	1,040,601.35		1,040,601.35		740,601.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,534,107.95		3,573,906.04		3,300,755.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.36%		9.07%		8.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		4,176.96		4,211.37		4,162.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,754,280.57		39,400,736.00		40,783,050.00
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)		37,754,280.57		39,400,736.00		40,783,050.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,132,628.42		1,182,022.08		1,223,491.50
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)		1,132,628.42		1,182,022.08		1,223,491.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		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)	4,660.56	4,651.05	0.2%	Met
Second Prior Year (2012-13)	4,488.32	4,498.36	N/A	Met
First Prior Year (2013-14)*	4,432.34	4,435.50	N/A	Met
Budget Year (2014-15)	4,317.44			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	4,636	4,849	N/A	Met
Second Prior Year (2012-13)	4,436	4,791	N/A	Met
First Prior Year (2013-14)	4,379	4,655	N/A	Met
Budget Year (2014-15)	4,385			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	4,452	4,849	91.8%
Second Prior Year (2012-13)	4,391	4,791	91.7%
First Prior Year (2013-14)	4,283	4,655	92.0%
Historical Average Ratio:			91.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.3%

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 Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	4,177	4,385	95.3%	Not Met
1st Subsequent Year (2015-16)	4,211	4,550	92.5%	Not Met
2nd Subsequent Year (2016-17)	4,162	4,500	92.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment is still unstable. The District is hopeful that approaching new construction will once again stabilize the enrollment and projections.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)		39,891,718.00	39,718,963.00	39,996,020.00

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	4,435.50	4,317.44	4,211.37	4,162.04
b. Prior Year ADA (Funded)		4,435.50	4,317.44	4,211.37
c. Difference (Step 1a minus Step 1b)		(118.06)	(106.07)	(49.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.66%	-2.46%	-1.17%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		28,696,341.00	31,333,207.00	34,832,961.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		3,336,570.00	3,064,609.00	1,428,361.00
d. Economic Recovery Target Funding (current year increment)		0.00		
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		3,336,570.00	3,064,609.00	1,428,361.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		11.63%	9.78%	4.10%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		8.97%	7.32%	2.93%
LCFF Revenue Standard (Step 3, plus/minus 1%):		7.97% to 9.97%	6.32% to 8.32%	1.93% to 3.93%

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 - 8039)	5,091,136.00	5,133,121.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,132,023.00	31,489,692.00	34,076,228.00	34,994,862.00
District's Projected Change in LCFF Revenue:		20.50%	8.21%	2.70%
LCFF Revenue Standard:		7.97% to 9.97%	6.32% to 8.32%	1.93% to 3.93%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The projected change is not met in the 14/15 year due to the budgeting for fiscal year 2013/14. At this time, there is still LCFF money budgeted to revenue code 8590 rather than 8011 for fiscal year 13/14. The out year's are projected and budgeted correctly.

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)	20,362,484.94	22,975,334.10	88.6%
Second Prior Year (2012-13)	20,176,406.21	23,346,264.90	86.4%
First Prior Year (2013-14)	21,769,169.36	25,282,995.36	86.1%
	Historical Average Ratio:		87.0%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	23,711,933.57	27,544,051.57	86.1%	Met
1st Subsequent Year (2015-16)	24,617,646.00	28,515,090.00	86.3%	Met
2nd Subsequent Year (2016-17)	25,366,526.00	29,730,620.00	85.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.97%	7.32%	2.93%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.03% to 18.97%	-2.68% to 17.32%	-7.07% to 12.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.97% to 13.97%	2.32% to 12.32%	-2.07% to 7.93%

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	Explanation Range
----------------------------	--------	--------------------------------------	-------------------

2,764,920.00	-12.12%	Yes
2,429,718.00	0.00%	Yes
2,429,718.00	0.00%	Yes
2,429,718.00	0.00%	No

Explanation:
(required if Yes)

First Prior Year (2013-14)
Budget Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

4,985,599.00	-70.61%	Yes
1,465,090.00	-2.31%	Yes
1,431,181.00	-0.48%	No
1,424,325.00		

Explanation:
(required if Yes)

First Prior Year (2013-14)
Budget Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

2,986,495.00	-32.94%	Yes
2,002,604.00	-8.97%	Yes
1,822,895.00	0.00%	No
1,822,895.00		

Explanation:
(required if Yes)

First Prior Year (2013-14)
Budget Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

2,360,988.50	-39.84%	Yes
1,420,406.00	29.81%	Yes
1,843,768.00	21.69%	Yes
2,243,768.00		

Explanation:
(required if Yes)

First Prior Year (2013-14)
Budget Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

Current year revenue includes carryover revenues where appropriate. Budget and out years are reflective of proposed budget only.

Current year revenues include carryover and one time program expenses where appropriate. Fiscal year 2016/17 is increased to reflect the LCAP direction to purchase the new adoption of English/Language Arts textbooks.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)

First Prior Year (2013-14)	4,592,880.50		
Budget Year (2014-15)	4,510,444.00	-1.79%	Yes
1st Subsequent Year (2015-16)	4,575,770.00	1.45%	Yes
2nd Subsequent Year (2016-17)	4,642,420.00	1.46%	No

Explanation:
(required if Yes)

Current year expenses include carryover and one time program expenses where appropriate.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2013-14)	10,737,014.00		
Budget Year (2014-15)	5,897,412.00	-45.07%	Not Met
1st Subsequent Year (2015-16)	5,693,794.00	-3.62%	Not Met
2nd Subsequent Year (2016-17)	5,676,938.00	-0.12%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	6,953,867.00		
Budget Year (2014-15)	5,930,850.00	-14.71%	Not Met
1st Subsequent Year (2015-16)	6,419,538.00	8.24%	Met
2nd Subsequent Year (2016-17)	6,886,189.00	7.27%	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)
- Current year revenues include carryover and deferred revenue where appropriate. Budget and out years are reflective of proposed budget only. Additionally, Federal revenues reflect changes due to sequestration reductions.
- Explanation:
Other State Revenue
(linked from 6B
if NOT met)
- Current year revenues include carryover revenues where appropriate. Budget and out years are reflective of proposed budget only. Additionally, current year funds include one time common core program awards.
- Explanation:
Other Local Revenue
(linked from 6B
if NOT met)
- Current year revenue includes carryover revenues where appropriate. Budget and out years are reflective of proposed budget only.
- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.
- Explanation:
Books and Supplies
(linked from 6B
if NOT met)
- Current year expenses include carryover and one time program expenses where appropriate. Fiscal year 2016/17 is increased to reflect the LCAP direction to purchase the new adoption of English/Language Arts textbooks.
- Explanation:
Services and Other Exps
(linked from 6B
if NOT met)
- Current year expenses include carryover and one time program expenses where appropriate.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	37,754,280.57			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	37,754,280.57	377,542.81	800,000.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,007,350.00	1,013,450.00	1,149,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,211,387.61	1,983,488.67	637,290.71
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	3,218,737.61	2,996,938.67	1,786,290.71
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,582,915.53	33,780,957.33	38,293,932.36
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)	33,582,915.53	33,780,957.33	38,293,932.36
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	9.6%	8.9%	4.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.2%	3.0%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	841,152.86	23,239,566.10	N/A	Met
Second Prior Year (2012-13)	(159,534.24)	23,513,128.90	0.7%	Met
First Prior Year (2013-14)	(1,223,454.36)	25,455,043.36	4.8%	Not Met
Budget Year (2014-15) (Information only)	(623,007.57)	27,737,102.57		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C20):

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 ¹ (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)	1,808,785.74	2,461,783.54	N/A	Met
Second Prior Year (2012-13)	2,737,519.28	3,302,936.40	N/A	Met
First Prior Year (2013-14)	2,818,886.40	3,143,402.16	N/A	Met
Budget Year (2014-15) (Information only)	1,919,947.80			

¹ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	4,177	4,211	4,162
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

- Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,754,280.57	39,400,736.00	40,807,050.00
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)	37,754,280.57	39,400,736.00	40,807,050.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,132,628.42	1,182,022.08	1,224,211.50
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,132,628.42	1,182,022.08	1,224,211.50

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):

- 1 General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
- 2 General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
- 3 General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
- 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)
- 5 Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
- 6 Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
- 7 Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
- 8 District's Budgeted Reserve Amount
(Lines C1 thru C7)
- 9 District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard
(Section 10B, Line 7):

Status:

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00		
1,133,000.00	1,182,100.00	1,229,100.00
30,283.14	20,981.23	(23,169.77)
0.00	0.00	0.00
1,330,223.46	1,330,223.46	1,330,223.46
1,040,601.35	1,040,601.35	740,601.35
0.00		
3,534,107.95	3,573,906.04	3,276,755.04
9.36%	9.07%	8.03%
1,132,628.42	1,182,022.08	1,224,211.50
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(4,785,384.00)			
Budget Year (2014-15)	(5,129,769.00)	344,385.00	7.2%	Met
1st Subsequent Year (2015-16)	(5,893,134.00)	763,365.00	14.9%	Not Met
2nd Subsequent Year (2016-17)	(6,086,448.00)	193,314.00	3.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	300,000.00	300,000.00	New	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	172,048.00			
Budget Year (2014-15)	193,051.00	21,003.00	12.2%	Not Met
1st Subsequent Year (2015-16)	193,051.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	193,051.00	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)

Contributions for 2015/16 are reflective of the expiration of the flexibility of amounts going to routine maintenance. The increased amount is a direct result of increasing the contribution from 2% to 3% as required.

- 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)

Due to the ever changing components of the current funding model, a possible contribution from Fund 17 - Special Reserve is planned.

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

Explanation:
(required if NOT met)

Transfers out include the funds going to Adult Ed and Deferred Maintenance. Contribution to deferred maintenance will increase as possible.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Bond Obligations increase each year. The increase as shown in the annual audit is required to amortize the bonds each year. Compensated absence payments will be made if necessary and be a general fund obligation.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Retirees serving 20 or more years with the District are eligible to receive employee only paid medical, dental and vision for 5 years or until age 65 whichever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

7,446,487.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

7,446,487.00

- 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, 2012

5. OPEB Contributions

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

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1,010,800.00

1,035,439.00

1,061,311.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

17,000.00

20,000.00

25,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

150,000.00

155,000.00

160,000.00

- d. Number of retirees receiving OPEB benefits

45

45

45

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	215.9	215.9	218.0	220.0

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 have not begun for the 2014/15 fiscal year. No multi-year agreements are in place. No prior year issues are unresolved.

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:

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

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

178,500

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,317,297	2,386,850	2,458,455
63.0%	63.0%	63.0%
8.0%	8.0%	8.0%

Certificated (Non-management) Prior Year Settlements

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

N/A	
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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
234,883	234,883	234,883
0.0%	0.0%	0.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	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-managment) FTE positions	174.9	170.3	170.3	170.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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 for 2014/15 have not yet begun. No multi-year agreements are in place. No prior year issues are unresolved.

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:

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

64,920

7. Amount included for any tentative salary schedule increases

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,539,950	1,586,150	1,633,725
63.0%	63.0%	63.0%
8.0%	8.0%	8.0%

- 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

Classified (Non-management) Prior Year Settlements

N/A		

- 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:

Classified (Non-management) Step and Column Adjustments

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
45,891	45,891	45,891
0.0%	0.0%	0.0%

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

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

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

- 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?

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	24.0	24.6	24.6	24.6

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

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

No

If Yes, complete question 2.

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

Discussions have not yet begun for 2014/15.

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)
No	No	No

Negotiations Not Settled

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

25,400

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
245,336	252,696	260,277
63.0%	63.0%	63.0%
8.0%	8.0%	8.0%

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
5,000	5,000	5,000
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 11, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

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)

End of School District Budget Criteria and Standards Review