



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

"Creating Extraordinary Futures!"

2014-15 Adopted Budget

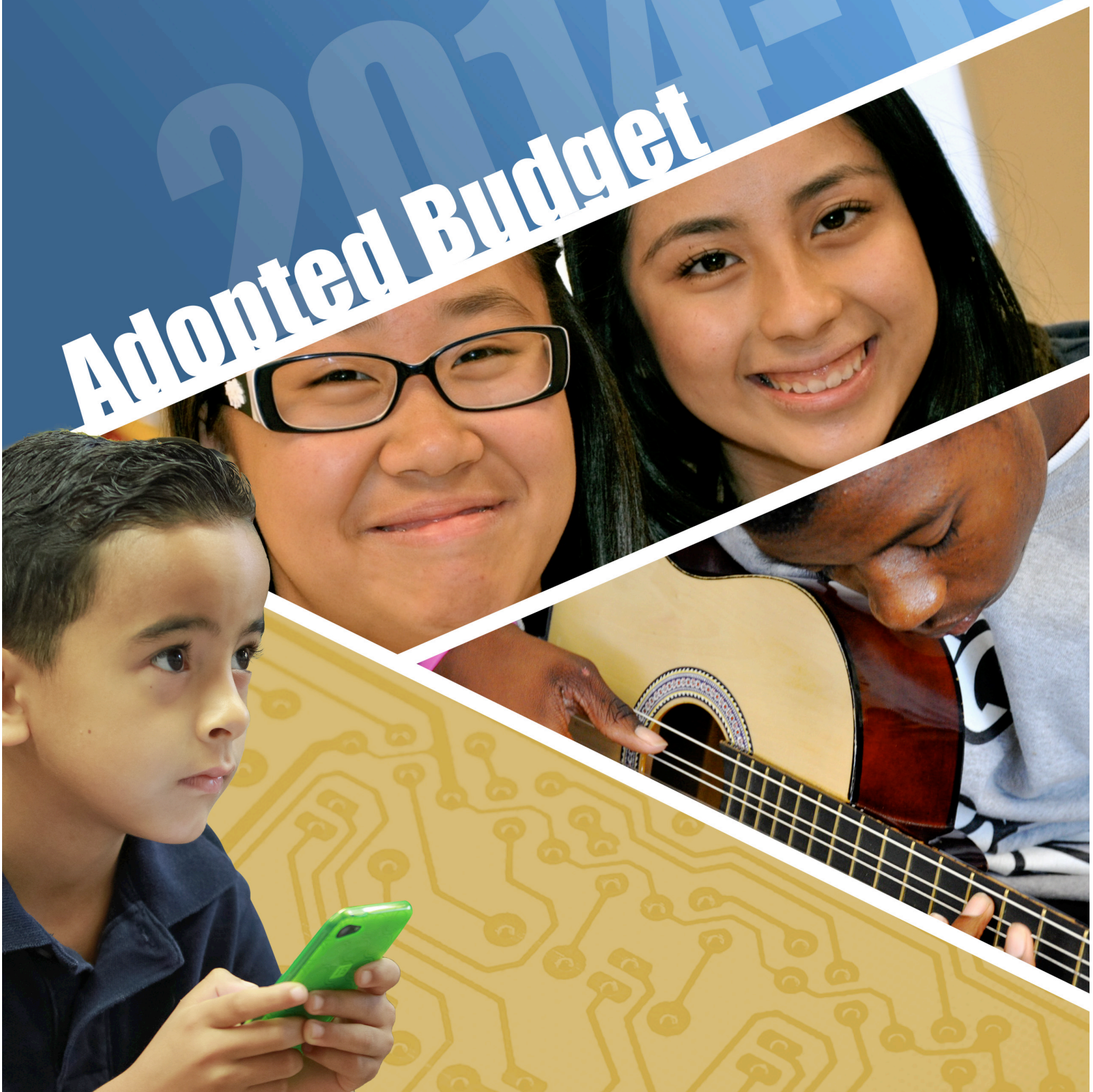


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COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Catherine J. Nichols, Ed.D.

Board of Education
Charles M. Kemp
William L. Knoll
Sue L. Maulucci
Darrell A. Myrick
Richard M. White

Date: June 18, 2014

To: Board Members and Superintendent Dr. Catherine J. Nichols

From: David A. Rivera, Chief Business Officer

RE: Preliminary Budget Assumptions for Proposed 2014-15 Budget

Background Information

State laws mandate that school districts file with Los Angeles County Office of Education a Board approved annual budget no later than June 30th of each year. The proposed budget is to include a multi-year projection which covers the current year and subsequent two fiscal periods.

Current Considerations

This report was prepared following the guidelines and assumptions approved by the Los Angeles County Office of Education in accordance with Governor Brown's May Revision.

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2014	Dec 15, 2014
Second Interim	Jan 31, 2015	Mar 15, 2015

Section I
2014-15
Proposed
Budget Assumptions

Proposed Adopted Budget Assumptions

Amount represents per-student level of funding:

<u>LCFF Funding</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Funded ADA	12,444	12,134	12,009
Decrease in Funded ADA	(280)	(310)	(125)
Prior Year Base Revenue	\$5,643	\$6,438	\$7,113
% Increase per Student	14.09%	10.48%	4.79%
Cost Increase per Student	\$795	\$675	\$341
	\$6,438	\$7,113	\$7,454

Amount represents per-student funding for Categorical Programs:

12-13 Categorical Funding (Tier III Programs)

Prior Year Revenue	\$1,279	\$1,309	\$1,343
% Increase per Student	2.35%	2.60%	0.10%
Cost Increase per Student	\$30	\$34	\$13
	\$1,309	\$1,343	\$1,356

Amount represents per-student funding for combined totals

Prior Year Revenue	\$6,922	\$7,747	\$8,456
% Increase per Student	11.92%	9.15%	4.19%
Cost Increase per Student	\$825	\$709	\$354
	\$7,747	\$8,456	\$8,810

Proposed Adopted Budget Assumptions - contd.

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<u>Restricted Program (COLA)</u>			
State Programs	0.850%	0.0%	0.0%
Special Education	0.850%	0.0%	0.0%
<u>Lottery (per ADA)</u>			
Unrestricted	\$126.00	\$126.00	\$126.00
Prop 98	\$30.00	\$30.00	\$30.00
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$179,918	Plus \$237,819
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$560,379	\$565,508
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	\$800,000	\$1,600,000
<u>Change in Teacher Staffing</u>			
Growth (Decline)	As Budgeted	(2)	(2)
Interest Income	0.7%	0.7%	0.7%

Section II

Revenue Considerations

Overview

Local Control Funding Formula (LCFF):

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of LCFF Model, the state permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight year period with 11.78% funding level commitment in year one.
- Moving forward, the new calculations take into consideration differentiated funding by grade spans. As indicated on Page 1.1 of this document, targeted average-daily-attendance (ADA) allocations also include additional augmentations for class-size reduction program (K-3 CSR) and career tech education (9-12 CTE), respectively. Previously, the K-3 Class Size Reduction program was funded using a per-pupil rate of \$1,071 and adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment. Under the new model, revenues are based on total K-3 ADA adjusted by a factor of 10.4%.
- As outlined under Section IV of this report, the new funding formula establishes additional grants designated to enhance services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated average-daily-attendance (ADA) and funding is based on higher of current or prior year ADA total. The conventional method of projecting (ADA) consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2013-14 was 12,724 and funded ADA is projected at 12,444 for the budget year.
- Based on 2014-15 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$121,790,924 an additional \$25.4 million over the budget year. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting supplemental funding.

- For the budget year, LCFF revenues are projected at \$96.4 million, an increase of \$8.2 million over the prior year. Components of revenues include the following:
 - ✓ \$12.0 million in property taxes (based on data provided by the Los Angeles County Assessor's Office)
 - ✓ \$17.5 million from the Education Protection Account (EPA)
 - ✓ \$66.9 million subsidized by the State (Commonly referred to as State Aid)

Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$1.9 million, a decrease of \$100 thousand from prior year. Program funding is computed at \$126 per unit of Annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$460 thousand, a decrease of 100 thousand from prior year. Program funding is computed at \$30 per unit of Annual ADA.
- Mandated Block Grant revenue continues to be budgeted at \$485,155.
- Interest earnings are budgeted at \$200 thousand, assuming the following:
 - ✓ 0.7% interest rate on an average daily cash balance of \$10.0 million

Section III

Expenditure Considerations

Personnel Costs Additions/Deletions to Unrestricted General Fund

Salary Calculations:

- Starting with the 2013-14 fiscal year, the Board of Education and the associations reached a multi-year agreement covering fiscal periods 2013-14 through 2015-16. The agreement was approved at the May 19th Board Meeting. The main elements of the agreements are outlined below:
 - ✓ In 2013-14, for the teachers bargaining unit, a 3.75% salary improvement was negotiated plus a 1.2% increase for longevity.
 - ✓ In 2013-14, for classified and management personnel, a 4.95% salary increase was approved.
 - ✓ For 2014-15, all employees received a 3.50% salary improvement.
 - ✓ For 2014-15, one additional day of staff development was negotiated for the teachers bargaining unit bringing their overall salary increase to 4.05%.
- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2014-15	As Budgeted
2015-16	\$560,379
2016-17	\$565,508

Contribution for Health and Welfare Benefits

- This past November, the District reached a tentative agreement with both associations on changing insurance providers and modifying tier rate structure. The District migrated from Health Net to SCEBA JPA and negotiated a two-year agreement covering plan years 2014 and 2015.
- The District negotiated for Plan Year 2014 a rate increase of 5.9% for HMO Plans and 6.9% for PPO Plans. For Plan Year 2015, the maximum rate increase shall not exceed 9.5%, respectively.

These terms were far more favorable than the 16.8% rate increase proposed by Health Net for Plan Year 2014.

- For information purposes, below are the new annual contribution levels for plan year 2014.

New Four Tier Contribution Tables:

Blue Cross (HMO)	District Contribution	Employee Contribution	Combined Totals
Employee Only	5,105	-	5,105
Employee plus Child(ren)	8,583	350	8,933
Employee plus Spouse	11,701	550	12,251
Family	14,869	700	15,569

Blue Cross (PPO)	District Contribution	Employee Contribution	Combined Totals
Employee Only	6,020	-	6,020
Employee plus Child(ren)	9,835	700	10,535
Employee plus Spouse	13,448	1,000	14,448
Family	16,961	1,400	18,361

Kaiser	District Contribution	Employee Contribution	Combined Totals
Employee Only	5,662	-	5,662
Employee plus Child(ren)	9,558	350	9,908
Employee plus Spouse	13,038	550	13,588
Family	16,568	700	17,268

- Under the new rate structure, employee annual contributions are projected to increase by over \$106,000.
- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage.

- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above mentioned insurance packages.
- Budget projections also include additional contributions to cover health premium rate increases.

Contributions to Statutory Benefits are Budgeted as Follows:

- State Teachers Retirement System (STRS) 9.50%
 - Previously 8.25%
- Public Employee Retirement System (PERS) 11.771%
 - Previously 11.442%
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) .0500%
- Workers Compensation Premium .620%
- OPEB Allocation (GASB 45) .350%
- OPEB Direct Cost (GASB 45) \$181/per F.T.E.

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 11.97% plus \$181 per FTE for certificated staff and 20.441% plus \$181 per FTE for classified personnel subject to PERS.

Projected Certificated Personnel Staffing Ratios

Grade Level	Enrollment	Student/Teacher Ratios
Kindergarten through Third	3,370	22:1
Four through Fifth	1,690	35:1
Sixth through Twelve	7,171	37:1

Noteworthy Expenditures in General Fund Unrestricted

- Substitute teacher cost is budgeted at \$1.2 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$218 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$3.2 million, which reflects a 2.6% contribution level. Enacted under the State Budget Act, the District has the flexibility not to make a 3% contribution level.
- Indirect support charges (charges to other programs and funds of the District):
 - ✓ Categorical Programs \$1.6 million
 - ✓ Child Development (Fund 12) \$106 thousand
 - ✓ Nutrition Services (Fund 13) \$201 thousand

District indirect rate for 2014-15 is 7.27%. This rate is applicable for most categorical programs and the Child Development program. The State has established the rate for Nutrition Services at 5.69%.

- Liability and property damage insurance in the General Fund is budgeted for \$380 thousand. The "Budget Stabilization Plan" includes a continuous contribution of \$35 thousand per year from Property and Liability.
- Utility, postage, and other operating costs are budgeted at \$3.6 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$341 thousand; natural gas for \$98 thousand; lights and power for \$2.3 million; laundry services for \$22 thousand; waste disposal for \$98 thousand; and water for \$756 thousand.

Contributions from the General Fund

- Contributions to restricted programs will increase from \$13.7 million to \$15.2 million, a difference of \$1.5 million.
- Noteworthy changes in contribution levels from prior year
 - ✓ Special Education - \$1.4 million
 - ✓ Routine Restricted Maintenance - \$100 thousand
- Contributions for Special Education are budgeted at \$11.8 million.

Section IV
Local Control Accountability Plan

Overview

- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%. Incorporated in the Proposed Adopted Budget for the abovementioned stipends total \$6.9 million.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a Local Control Accountability Plan (LCAP) concurrently with the District's spending plan that complies with the state priorities (8) as adopted by the State Board of Education. Accordingly, the LCAP Report is scheduled to be approved at the June 16th Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the district's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
 - ✓ Guarantee all students are eligible and ready for college upon graduation.
 - ✓ Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
 - ✓ Create a school-wide program of engagement that fosters innovative, positive environments within and outside of the classroom to connect students to school and learning.

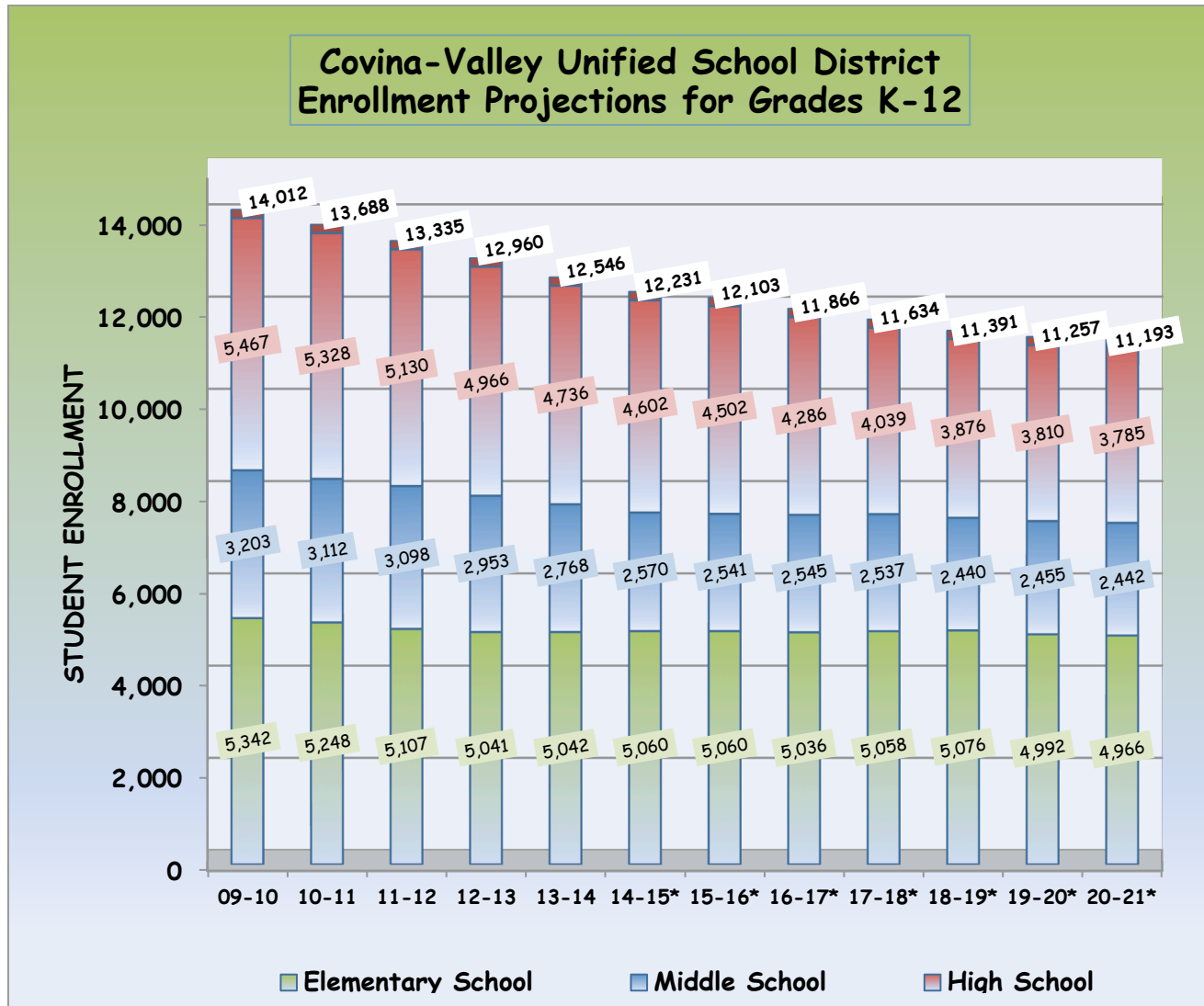
- Lastly, the Proposed Adopted Budget includes \$1.5 million in additional funding to the base grant: these funds can be used at the discretion of the District to address any locally defined priority.

Section V

Financial Analysis

Student Enrollment Trends

- The Adopted Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.

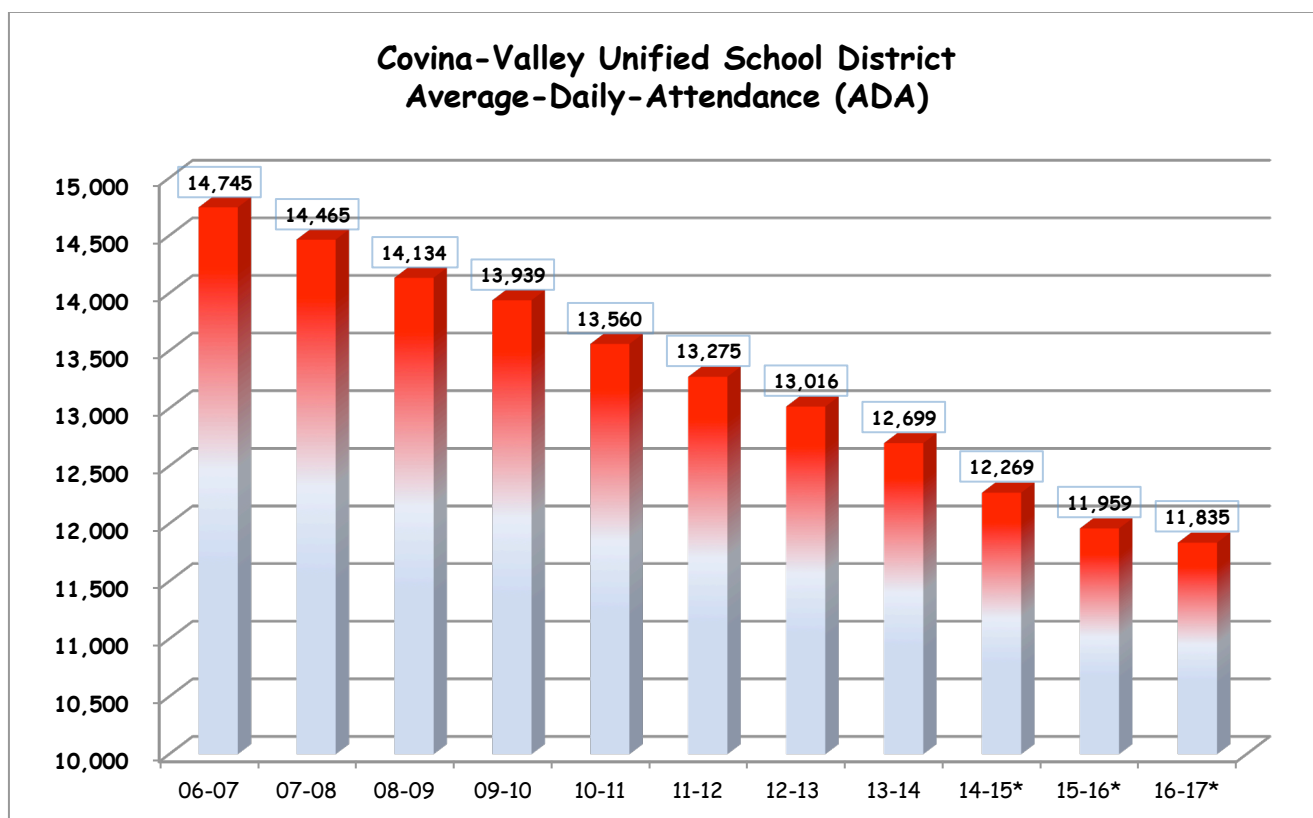


- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last eight years. For the most

part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of the economic recession. It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is targeted with the latest projection, to realize continual declines in student enrollment at least through 2020-21. If these projections were to materialize, the cumulative decline in enrollment will be reaching **3,384** students.

ADA Trends

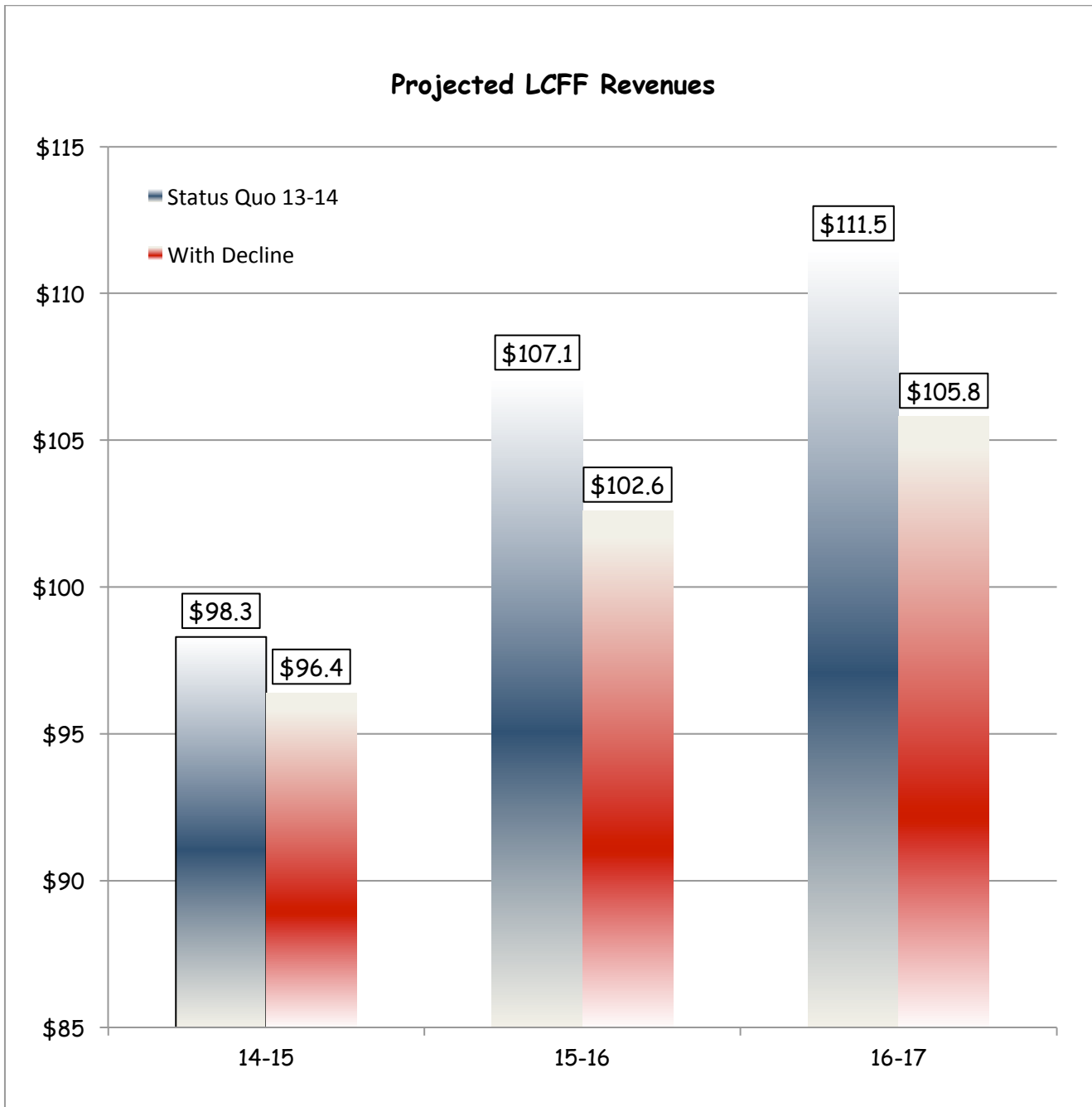
- A graph has been provided to illustrate average-daily-attendance trends of the District since 2006-07. Through the budget year, the District has already incurred a loss of 2,476 students.



- What is not captured in this graph is the projected continual decline in student enrollment through 2020-21. As reported on Page 5.2, projections indicate an additional loss of 673 students to be anticipated.

Fiscal Impact of Enrollment Decline

- Based on most recent projections from our demographer (Davis Demographics and Planning, Inc.), the District is budgeting a decline in funding by 434/ADA through 2016-17. A bar graph shown below illustrates the loss of District Base Funding (LCFF) to be estimated at \$12.1 million over a three-year period.



Governor's May Revise Update

- The Governor's May Revision to the 2014-15 Budget Proposal reflects that California's economy is rebounding and in the most stable fiscal position in well over a decade. As evidence of fiscal prosperity, the Department of Finance is now forecasting Personal Income to grow by 5.7% in 2014 and 2015: these projections are consistent with a UCLA Economic Forecast.

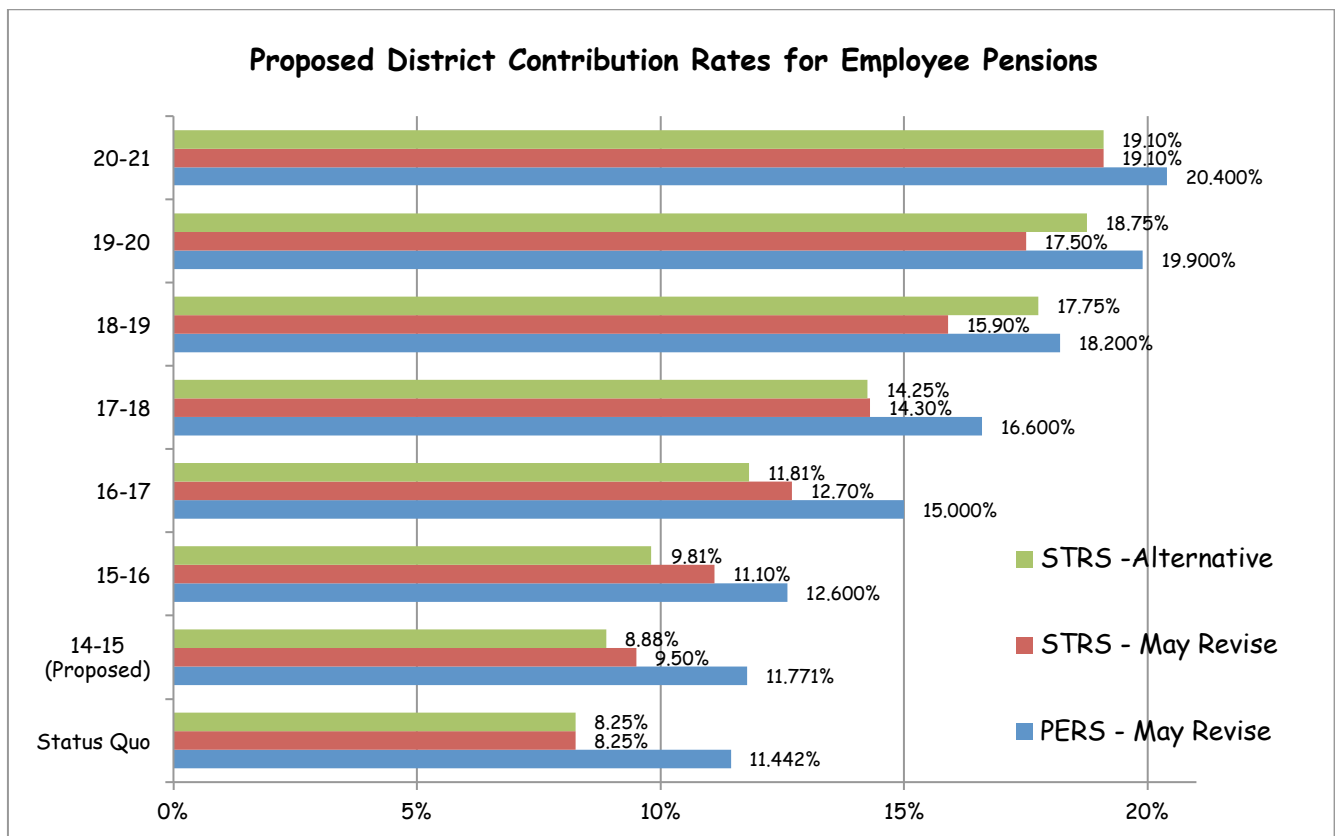
- State unemployment rates, prior to the recession, ranged from 5.9% to 7.3% and in 2010 peaked at 12.4%. Based on current forecast, the unemployment rate is expected to decline to an average 8.1% for the upcoming year. Even though more people are going back to work, the types of jobs being filled are lower paying jobs in the service industry. The state needs to see increases in a wide spectrum of higher paying jobs in growth industries to establish a solid financial foundation.
- The May Revision maintains the fundamentals of the Governor's Budget. Over the past four months, the state has experienced a \$2.4 billion increase in current-year cash receipts. Planned expenditures have risen by \$2.8 billion; contributions represent an additional \$1.2 billion (Medi-Cal Program) for the implementation of the Affordable Care Act along with the creation of a General Fund Rainy Day Fund in the amount of \$1.6 billion.
- There are two significant changes since January's original proposal. First, the Governor is planning to pay off the "wall of debt" by eliminating the remaining balance of \$6.1 billion in funding deferrals to school districts. From a budgetary standpoint, the savings to C-VUSD would be approximately \$100 thousand which represents current administrative costs from issuing TRANS.
- Second, the Governor now proposes to address the unfunded liability State retirement plans. On the following pages, information is provided to disclose the potential fiscal impact to the Covina-Valley Unified School District if the Governor's Proposal were implemented.

Unfunded Retirement Liability

- As part of the May Revision proposal, Governor Brown included a proposal to increase respective contribution levels for both the State Teachers (CALSTRS) and Public Retirement (CALPERS) Systems. According to the Legislative Analysis Report, the current projections for the unfunded pensions equal \$73.7 billion for STRS and \$49.9 billion for PERS.
- The administration's plan consists of implementing a graduated contribution schedule for employees, state and school districts. The majority of the STRS liability would be funded through additional employer contributions of \$47 billion.

The state would fund \$20 billion, while employee contributions would increase by \$8 billion.

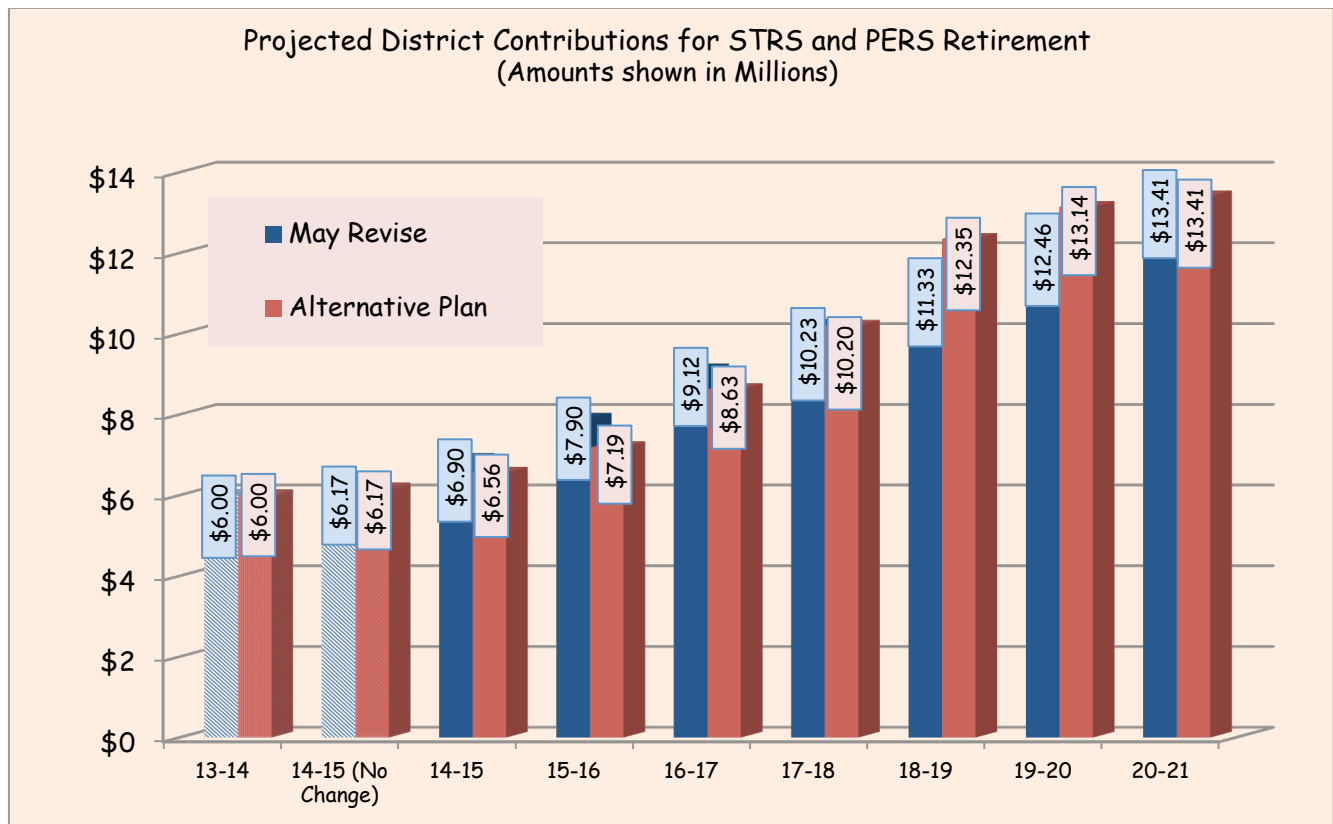
- On May 22nd, the Senate Public Employment and Retirement Committee and the Assembly Public Employee, Retirement and Social Security Committee joint met to discuss unfunded STRS liability. The committee proposed an Alternative Plan which offers some budgetary relief to Districts in the first three years of the plan. Included below is a chart showing side-by-side comparisons of the two proposals:



- As depicted in the blue bar on the graph, for PERS, the contribution level grows slightly in the budget year from 11.442% to 11.771%. By 2020-21, the contribution rate is earmarked at 20.4%, an increase of 78.3% over current level.
- The red and green bars on the graph show the STRS contribution levels as proposed by the Governor and Joint Senate and Assembly Committee, respectively. By 2020-21, contribution levels are targeted to increase from 8.25% to 19.10%, an increase of 131.5%.

Fiscal Impact from Changes in Contribution Levels

- For information purposes, a graph provided below depicts the potential fiscal impact to the District with proposed changes in contribution levels for retirement. The calculations are based using 2014-15 salary projections for STRS and PERS eligible benefits. Projected salaries subject to STRS contribution equal \$54.9 million, while salary base for PERS contributions are estimated at \$14.3 million.
- The District Contribution levels shown below do not include any adjustments for changes in compensation or staffing levels.



- Under either plan, the District anticipates increasing contribution levels by more than \$7 million a year. If the proposed increases in employee retirement materialize, then the additional contributions will be borne from additional revenues provided through the LCFF Model and/or District Reserves.

Section VI
District Reserves

Unrestricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)

- The beginning fund balance for the budget year is \$10.5 million.
- The ending fund balance is projected to be \$7.7 million, a decrease of \$2.8 million.
- Components of the fund balance are as follow:
 - ✓ Necessary reserve (non-spendable) for revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.
 - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$3.7 million.
 - ✓ The unassigned/unappropriated amount of the District reserves is now budgeted at \$3.9 million.

Restricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$4.8 million.
- The Ending Fund Balance is estimated to be \$3.5 million.
- A detailed list of available balances by program is provided in the last section of this report.

Section VII
Multi-Year Projections
(2015-16 and 2016-17)

Budget Assumptions for 2015-16

The projections are contingent using baseline data from 2014-15 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA 309
- LCFF Gap Funding is budgeted at 30.39%
- C-VUSD Growth 8.68% (Pre-enrollment decline)
- C-VUSD Growth 6.43% (Post-enrollment decline)
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 2 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
- Added General Fund Contributions
 - ✓ Special Education

Budget Assumptions for 2016-17

The projections are contingent using baseline data from 2015-16 plus relevant major changes itemized below:

Revenue Revisions

- Decline in funded ADA 125
- LCFF Gap Funding is budgeted at 19.50%
- C-VUSD Growth 4.02% (Pre-enrollment decline)
- C-VUSD Growth 3.12% (Post-enrollment decline)
- Update Lottery Funding for enrollment decline

Expenditure Revisions

- Reduction of 2 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
 - ✓ Step/Scale/Longevity increases
- Added General Fund Contributions
 - ✓ Special Education

Budget Projections for the General Fund

Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures and reserves for Fund 01.1 SELPA Trust Fund. Projected ending fund balance for the SELPA Reserves is \$2.8 million.

	Adopted Budget 2014-15	Projected 2015-16	Projected 2016-17
Beginning Fund Balance	\$ 18,083,764	\$ 14,021,105	\$ 16,883,312
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 18,083,764	\$ 14,021,105	\$ 16,883,312
Annual Revenues (includes other financing sources)	\$ 118,802,846	\$ 125,691,424	\$ 128,867,411
Annual Expenditures (includes other financing sources)	\$ 122,865,504	\$ 122,829,216	\$ 125,371,944
Changes in Fund Balance	\$ (4,062,659)	\$ 2,862,207	\$ 3,495,466
Projected Ending Fund Balance	\$ 14,021,105	\$ 16,883,312	\$ 20,378,778
I. Unavailable Reserves:	\$ 6,371,591	\$ 12,651,531	\$ 15,629,642
1.) Nonspendable:			
1. Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
2. Inventory	\$ 56,737	\$ 56,737	\$ 56,737
2.) Restricted Program Balances	\$ 6,279,854	\$ 6,358,943	\$ 6,139,294
3.) Assigned	\$ -	\$ 6,200,851	\$ 9,398,611
II. Total Unrestricted Fund Balance	\$ 7,649,514	\$ 4,231,781	\$ 4,749,136
1.) Reserve for Economic Uncertainty (3%)	\$ 3,685,966	\$ 3,684,877	\$ 3,761,159
2.) Available Reserves	\$ 3,963,548	\$ 546,904	\$ 987,977
III. Available Reserves (Unrestricted Fund)	6.23%	3.45%	3.79%

Budget Projections for SELPA Trust Fund 01.1

Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	Adopted Budget 2014-15	Projected 2015-16	Projected 2016-17
Beginning Fund Balance	\$ 2,724,408	\$ 2,794,584	\$ 2,858,572
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 2,724,408	\$ 2,794,584	\$ 2,858,572
Annual Revenues (includes other financing sources)	\$ 1,337,575	\$ 1,337,575	\$ 1,337,575
Annual Expenditures (includes other financing sources)	\$ 1,267,399	\$ 1,273,587	\$ 1,282,731
Changes in Fund Balance	\$ 70,176	\$ 63,988	\$ 54,845
Projected Ending Fund Balance	\$ 2,794,584	\$ 2,858,572	\$ 2,913,417
Restricted Fund Balance	\$ 2,794,584	\$ 2,858,572	\$ 2,913,417

Section VIII

Budget Reports

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 83,037,511	\$ 94,597,298
Federal Revenues	250,000	250,000
Other State Revenues	2,529,334	2,414,467
Other Local Revenues	1,582,382	1,520,145
Total Revenues	<u>87,399,227</u>	<u>98,781,910</u>
Expenditures:		
Certificated Salaries	43,946,651	45,162,051
Classified Salaries	11,795,112	12,200,982
Employee Benefits	16,874,507	17,967,644
Books and Supplies	2,145,164	3,486,713
Services and Other Operating	7,494,917	7,010,819
Capital Outlay	16,452	911,870
Other Outgo - Excluding Indirect Costs	1,609,185	1,609,185
Other Outgo - Indirect Costs	(1,410,160)	(1,893,521)
Total Expenditures	<u>82,471,828</u>	<u>86,455,743</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>4,927,399</u>	<u>12,326,167</u>
Other Financing Sources (Uses)		
Interfund Transfers In	201,085	50,000
Interfund Transfers Out	119,020	-
Contributions	(11,246,941)	(15,201,902)
Total Other Financing Sources (Uses)	<u>(11,164,876)</u>	<u>(15,151,902)</u>
Net Increase (Decrease) In Fund Balance	(6,237,477)	(2,825,735)
Beginning Fund Balance	16,818,743	10,531,376
Audit Adjustments	(49,890)	-
Adjusted Beginning Fund Balance	16,768,853	10,531,376
Ending Fund Balance	<u>\$ 10,531,376</u>	<u>\$ 7,705,641</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	56,737
Restricted	-	-
Committed	-	-
Assigned	1,000,000	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	3,542,580	3,685,966
Unassigned/Unappropriated Amount	5,897,059	3,927,938
Ending Fund Balance	<u>\$ 10,531,376</u>	<u>\$ 7,705,641</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - RESTRICTED

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 2,436,769	\$ -
Federal Revenues	5,988,654	6,306,247
Other State Revenues	12,079,144	8,776,084
Other Local Revenues	3,590,848	3,551,030
Total Revenues	<u>24,095,415</u>	<u>18,633,361</u>
Expenditures:		
Certificated Salaries	10,390,905	11,692,386
Classified Salaries	5,696,628	6,765,772
Employee Benefits	4,401,767	4,781,035
Books and Supplies	2,591,037	2,436,890
Services and Other Operating	3,712,421	3,806,240
Capital Outlay	1,001,930	-
Other Outgo - Excluding Indirect Costs	5,211,255	4,073,711
Other Outgo - Indirect Costs	1,122,979	1,586,329
Total Expenditures	<u>34,128,922</u>	<u>35,142,363</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(10,033,507)</u>	<u>(16,509,002)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	11,246,941	15,201,902
Total Other Financing Sources (Uses)	<u>11,246,941</u>	<u>15,201,902</u>
Net Increase (Decrease) In Fund Balance	1,213,434	(1,307,100)
Beginning Fund Balance	3,614,546	4,827,980
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	3,614,546	4,827,980
Ending Fund Balance	<u>\$ 4,827,980</u>	<u>\$ 3,520,880</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	4,827,980	3,520,880
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 4,827,980</u>	<u>\$ 3,520,880</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - SELPA TRUST

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	83,619	72,748
Other State Revenues	1,329,944	1,249,827
Other Local Revenues	10,000	15,000
Total Revenues	<u>1,423,563</u>	<u>1,337,575</u>
Expenditures:		
Certificated Salaries	131,303	142,671
Classified Salaries	179,474	185,660
Employee Benefits	98,744	104,797
Books and Supplies	32,571	134,723
Services and Other Operating	385,718	219,548
Capital Outlay	-	35,000
Other Outgo - Excluding Indirect Costs	538,403	445,000
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,366,213</u>	<u>1,267,399</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>57,350</u>	<u>70,176</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	57,350	70,176
Beginning Fund Balance	2,667,058	2,724,408
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	2,667,058	2,724,408
Ending Fund Balance	<u>\$ 2,724,408</u>	<u>\$ 2,794,584</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	2,703,798	2,758,974
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	20,610	35,610
Ending Fund Balance	<u>\$ 2,724,408</u>	<u>\$ 2,794,584</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - COMBINED

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 85,474,280	\$ 94,597,298
Federal Revenues	6,322,273	6,628,995
Other State Revenues	15,938,422	12,440,378
Other Local Revenues	5,183,230	5,086,175
Total Revenues	<u>112,918,205</u>	<u>118,752,846</u>
Expenditures:		
Certificated Salaries	54,468,859	56,997,108
Classified Salaries	17,671,214	19,152,414
Employee Benefits	21,375,018	22,853,476
Books and Supplies	4,768,772	6,058,326
Services and Other Operating	11,593,056	11,036,607
Capital Outlay	1,018,382	946,870
Other Outgo - Excluding Indirect Costs	7,358,843	6,127,896
Other Outgo - Indirect Costs	(287,181)	(307,192)
Total Expenditures	<u>117,966,963</u>	<u>122,865,505</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(5,048,758)</u>	<u>(4,112,659)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	201,085	50,000
Interfund Transfers Out	119,020	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>82,065</u>	<u>50,000</u>
Net Increase (Decrease) In Fund Balance	(4,966,693)	(4,062,659)
Beginning Fund Balance	23,100,347	18,083,764
Audit Adjustments	(49,890)	-
Adjusted Beginning Fund Balance	23,050,457	18,083,764
Ending Fund Balance	<u>\$ 18,083,764</u>	<u>\$ 14,021,105</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	35,000	35,000
Stores	56,737	56,737
Restricted	7,531,778	6,279,854
Committed	-	-
Assigned	1,000,000	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	3,542,580	3,685,966
Unassigned/Unappropriated Amount	5,917,669	3,963,548
Ending Fund Balance	<u>\$ 18,083,764</u>	<u>\$ 14,021,105</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION PASS-THROUGH FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	16,796,562	17,240,225
Other State Revenues	48,741,879	48,552,214
Other Local Revenues	1,500	1,800
Total Revenues	<u>65,539,941</u>	<u>65,794,239</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	65,538,441	65,792,439
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>65,538,441</u>	<u>65,792,439</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>1,500</u>	<u>1,800</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	1,500	1,800
Beginning Fund Balance	586	2,086
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	586	2,086
Ending Fund Balance	<u>\$ 2,086</u>	<u>\$ 3,886</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	2,086	3,886
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 2,086</u>	<u>\$ 3,886</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ 2,703,136	\$ 1,800,000
Federal Revenues	-	-
Other State Revenues	2,738	-
Other Local Revenues	1,066,024	1,000,003
Total Revenues	<u>3,771,898</u>	<u>2,800,003</u>
Expenditures:		
Certificated Salaries	1,196,105	1,029,617
Classified Salaries	977,044	315,323
Employee Benefits	685,332	669,751
Books and Supplies	421,309	370,272
Services and Other Operating	463,110	404,774
Capital Outlay	70	-
Other Outgo - Excluding Indirect Costs	28,928	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>3,771,898</u>	<u>2,789,737</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>10,266</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	51,085	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>(51,085)</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(51,085)	10,266
Beginning Fund Balance	59,171	8,086
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	59,171	8,086
Ending Fund Balance	<u>\$ 8,086</u>	<u>\$ 18,352</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	8,086	8,086
Committed	-	-
Assigned	-	10,266
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 8,086</u>	<u>\$ 18,352</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	597,559	597,559
Other State Revenues	1,051,852	1,051,852
Other Local Revenues	33,945	33,945
Total Revenues	<u>1,683,356</u>	<u>1,683,356</u>
Expenditures:		
Certificated Salaries	684,636	540,932
Classified Salaries	411,077	399,344
Employee Benefits	339,732	303,576
Books and Supplies	171,038	164,696
Services and Other Operating	153,142	150,529
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	3,170	3,170
Other Outgo - Indirect Costs	85,954	105,965
Total Expenditures	<u>1,848,749</u>	<u>1,668,212</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(165,393)</u>	<u>15,144</u>
Other Financing Sources (Uses)		
Interfund Transfers In	119,020	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>119,020</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(46,373)	15,144
Beginning Fund Balance	125,533	79,160
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	125,533	79,160
Ending Fund Balance	<u>\$ 79,160</u>	<u>\$ 94,304</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	78,889	94,033
Committed	-	-
Assigned	271	271
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 79,160</u>	<u>\$ 94,304</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAFETERIA SPECIAL REVENUE FUND

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	4,452,070	4,452,070
Other State Revenues	385,765	385,765
Other Local Revenues	863,239	863,240
Total Revenues	<u>5,701,074</u>	<u>5,701,075</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	1,840,303	2,097,208
Employee Benefits	565,029	687,547
Books and Supplies	2,562,117	2,622,117
Services and Other Operating	170,140	223,925
Capital Outlay	359,202	-
Other Outgo - Excluding Indirect Costs	2,542	2,542
Other Outgo - Indirect Costs	201,227	201,227
Total Expenditures	<u>5,700,560</u>	<u>5,834,566</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>514</u>	<u>(133,491)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	514	(133,491)
Beginning Fund Balance	4,821,538	4,822,052
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	4,821,538	4,822,052
Ending Fund Balance	<u>\$ 4,822,052</u>	<u>\$ 4,688,561</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	4,812,878	4,679,387
Committed	-	-
Assigned	9,174	9,174
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 4,822,052</u>	<u>\$ 4,688,561</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	1,115	-
Total Revenues	<u>1,115</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	134,674	-
Services and Other Operating	-	-
Capital Outlay	1,025,789	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,160,463</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(1,159,348)</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(1,159,348)	-
Beginning Fund Balance	1,159,348	-
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	1,159,348	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	111,621	80,790
Total Revenues	<u>111,621</u>	<u>80,790</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	24,073	-
Employee Benefits	2,576	-
Books and Supplies	1,522,142	1,521,376
Services and Other Operating	1,106,951	175,000
Capital Outlay	3,487,669	980,223
Other Outgo - Excluding Indirect Costs	157,500	157,500
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>6,300,911</u>	<u>2,834,099</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(6,189,290)</u>	<u>(2,753,309)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(6,189,290)	(2,753,309)
Beginning Fund Balance	27,873,561	24,599,356
Audit Adjustments	2,915,085	-
Adjusted Beginning Fund Balance	30,788,646	24,599,356
Ending Fund Balance	<u>\$ 24,599,356</u>	<u>\$ 21,846,047</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	24,599,356	21,846,047
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 24,599,356</u>	<u>\$ 21,846,047</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	309,955	190,550
Total Revenues	<u>309,955</u>	<u>190,550</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	1,131,305	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>1,131,305</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(821,350)</u>	<u>190,550</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(821,350)	190,550
Beginning Fund Balance	821,350	-
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	821,350	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 190,550</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	190,550
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 190,550</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
COUNTY SCHOOL FACILITIES FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	-	-
Beginning Fund Balance	2,915,085	-
Audit Adjustments	(2,915,085)	-
Adjusted Beginning Fund Balance	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	-	-
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	10	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>10</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(10)</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	(10)	-
Beginning Fund Balance	10	-
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	10	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	8,128,287	-
Total Revenues	<u>8,128,287</u>	<u>-</u>
Expenditures:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	-	-
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	7,563,859	-
Other Outgo - Indirect Costs	-	-
Total Expenditures	<u>7,563,859</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>564,428</u>	<u>-</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Fund Balance	564,428	-
Beginning Fund Balance	4,954,341	5,518,769
Audit Adjustments	-	-
Adjusted Beginning Fund Balance	4,954,341	5,518,769
Ending Fund Balance	<u>\$ 5,518,769</u>	<u>\$ 5,518,769</u>
Components of Ending Fund Balance:		
Non-Spendable:		
Revolving Cash	-	-
Stores	-	-
Restricted	-	-
Committed	-	-
Assigned	5,518,769	5,518,769
Unassigned/Unappropriated:		
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated Amount	-	-
Ending Fund Balance	<u>\$ 5,518,769</u>	<u>\$ 5,518,769</u>

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
OTHER ENTERPRISE FUND

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	477,291	477,715
Total Revenues	<u>477,291</u>	<u>477,715</u>
Expenses:		
Certificated Salaries	268	268
Classified Salaries	291,529	299,815
Employee Benefits	65,421	82,398
Books and Supplies	13,729	12,693
Services and Other Operating	7,536	7,536
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>378,483</u>	<u>402,710</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>98,808</u>	<u>75,005</u>
Other Financing Sources (Uses)		
Interfund Transfers In	13,937	13,937
Interfund Transfers Out	163,937	63,937
Contributions	-	-
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>(50,000)</u>
Net Increase (Decrease) In Net Position	(51,192)	25,005
Beginning Net Position	214,434	163,242
Audit Adjustments	-	-
Adjusted Beginning Net Position	214,434	163,242
Ending Net Position	<u>\$ 163,242</u>	<u>\$ 188,247</u>
Components of Ending Net Position:		
Net Investment in Capital Assets	-	-
Restricted Net Position	-	-
Unrestricted Net Position	163,242	188,247
Ending Net Position	<u>\$ 163,242</u>	<u>\$ 188,247</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELF INSURANCE FUND**

	2013-2014 Estimated Actuals	2014-2015 Projected Budget
Revenues:		
LCFF/Revenue Limit Sources	\$ -	\$ -
Federal Revenues	-	-
Other State Revenues	-	-
Other Local Revenues	14,553,556	13,799,876
Total Revenues	<u>14,553,556</u>	<u>13,799,876</u>
Expenses:		
Certificated Salaries	-	-
Classified Salaries	-	-
Employee Benefits	-	-
Books and Supplies	-	-
Services and Other Operating	14,947,267	14,221,810
Capital Outlay	-	-
Other Outgo - Excluding Indirect Costs	-	-
Other Outgo - Indirect Costs	-	-
Total Expenses	<u>14,947,267</u>	<u>14,221,810</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(393,711)</u>	<u>(421,934)</u>
Other Financing Sources (Uses)		
Interfund Transfers In	-	-
Interfund Transfers Out	-	-
Contributions	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Increase (Decrease) In Net Position	(393,711)	(421,934)
Beginning Net Position	2,081,250	1,687,539
Audit Adjustments	-	-
Adjusted Beginning Net Position	2,081,250	1,687,539
Ending Net Position	<u>\$ 1,687,539</u>	<u>\$ 1,265,605</u>
Components of Ending Net Position:		
Net Investment in Capital Assets	-	-
Restricted Net Position	-	-
Unrestricted Net Position	1,687,539	1,265,605
Ending Net Position	<u>\$ 1,687,539</u>	<u>\$ 1,265,605</u>

Section VIII

State Forms

ANNUAL BUDGET REPORT:

July 1, 2014 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 519 E. Badillo Street, Covina, CA

Date: June 13, 2014

Place: 519 E. Badillo Street, Covina, CA

Date: June 18, 2014

Time: 08:30 AM

Adoption Date: June 18, 2014

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: James Pham

Telephone: 626-974-7000 Ext. 2016

Title: Director of Fiscal Services

E-mail: jpham@cvusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 16, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

ADDITIONAL FISCAL INDICATORS (continued)

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	20			Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)				
A. REVENUES												
1) LCFF Sources		8010-8099	83,037,511.00	2,436,769.00	85,474,280.00	94,597,298.00	0.00	94,597,298.00	10.7%			
2) Federal Revenue		8100-8299	250,000.00	6,072,272.60	6,322,272.60	250,000.00	6,378,994.60	6,628,994.60	4.9%			
3) Other State Revenue		8300-8599	2,529,334.00	13,409,088.00	15,938,422.00	2,414,467.00	10,025,911.00	12,440,378.00	-21.9%			
4) Other Local Revenue		8600-8799	1,592,382.00	3,590,848.00	5,183,230.00	1,535,145.00	3,551,030.00	5,086,175.00	-1.9%			
5) TOTAL REVENUES			87,409,227.00	25,508,977.60	112,918,204.60	98,796,910.00	19,955,935.60	118,752,845.60	5.2%			
B. EXPENDITURES												
1) Certificated Salaries		1000-1999	43,946,651.00	10,522,208.00	54,468,859.00	45,162,051.00	11,835,057.00	56,997,108.00	4.6%			
2) Classified Salaries		2000-2999	11,795,112.00	5,876,102.00	17,671,214.00	12,200,981.00	6,951,432.24	19,152,413.24	8.4%			
3) Employee Benefits		3000-3999	16,874,506.70	4,500,511.00	21,375,017.70	17,967,644.00	4,885,832.00	22,853,476.00	6.9%			
4) Books and Supplies		4000-4999	2,145,164.24	2,623,607.67	4,768,771.91	3,486,713.00	2,571,613.00	6,058,326.00	27.0%			
5) Services and Other Operating Expenditures		5000-5999	7,494,916.93	4,098,138.83	11,593,055.76	7,010,819.00	4,025,788.00	11,036,607.00	-4.8%			
6) Capital Outlay		6000-6999	16,452.00	1,001,930.17	1,018,382.17	911,870.00	35,000.00	946,870.00	-7.0%			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,609,185.00	5,749,658.00	7,358,843.00	1,609,185.00	4,518,711.00	6,127,896.00	-16.7%			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,410,160.00)	1,122,979.00	(287,181.00)	(1,893,521.00)	1,586,329.00	(307,192.00)	7.0%			
9) TOTAL EXPENDITURES			82,471,827.87	35,495,134.67	117,966,962.54	86,455,742.00	36,409,762.24	122,865,504.24	4.2%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)												
			4,937,399.13	(9,986,157.07)	(5,048,757.94)	12,341,168.00	(16,453,826.64)	(4,112,658.64)	-18.5%			
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	201,085.00	0.00	201,085.00	50,000.00	0.00	50,000.00	-75.1%			
b) Transfers Out		7600-7629	119,020.45	0.00	119,020.45	0.00	0.00	0.00	-100.0%			
2) Other Sources/Uses												
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions		8980-8999	(11,246,941.14)	11,246,941.14	0.00	(15,201,902.00)	15,201,902.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,164,876.59)	11,246,941.14	82,064.55	(15,151,902.00)	15,201,902.00	50,000.00	-39.1%			

Description	Resource Codes	Object Codes	2014-15 Budget			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)			(6,227,477.46)	1,260,784.07	(4,966,693.39)	(2,810,734.00)	(1,251,924.64)	(4,062,658.64)				-18.2%
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance		9791	16,829,352.84	6,270,994.16	23,100,347.00	10,551,985.38	7,531,778.23	18,083,763.61				-21.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00				0.0%
b) Audit Adjustments			16,829,352.84	6,270,994.16	23,100,347.00	10,551,985.38	7,531,778.23	18,083,763.61				-21.7%
c) As of July 1 - Audited (F1a + F1b)		9795	(49,890.00)	0.00	(49,890.00)	0.00	0.00	0.00				-100.0%
d) Other Restatements			16,779,462.84	6,270,994.16	23,050,457.00	10,551,985.38	7,531,778.23	18,083,763.61				-21.5%
e) Adjusted Beginning Balance (F1c + F1d)			10,551,985.38	7,531,778.23	18,083,763.61	7,741,251.38	6,279,853.59	14,021,104.97				-22.5%
2) Ending Balance, June 30 (E + F1e)												
Components of Ending Fund Balance												
a) Nonspendable		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00				0.0%
Revolving Cash		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00				0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00				0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00				0.0%
All Others		9740	0.00	7,531,778.23	7,531,778.23	0.00	6,279,853.59	6,279,853.59				-16.6%
b) Restricted												
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00				0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00				0.0%
Other Commitments												
d) Assigned												
Other Assignments		9780	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00				-100.0%
STRS & PERS	0000	9780	1,000,000.00		1,000,000.00							
e) Unassigned/unappropriated												
Reserve for Economic Uncertainties		9789	3,542,580.00	0.00	3,542,580.00	3,685,966.00	0.00	3,685,966.00				4.0%
Unassigned/Unappropriated Amount		9790	5,917,668.38	0.00	5,917,668.38	3,963,548.38	0.00	3,963,548.38				-33.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	64,688,162.00	0.00	64,688,162.00	66,861,323.00	0.00	66,861,323.00	3.4%
Education Protection Account State Aid - Current Year		8012	12,318,568.00	0.00	12,318,568.00	17,534,958.00	0.00	17,534,958.00	42.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	80,792.00	0.00	80,792.00	80,792.00	0.00	80,792.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	9,689,134.00	0.00	9,689,134.00	10,519,465.00	0.00	10,519,465.00	8.6%
Unsecured Roll Taxes		8042	191,048.00	0.00	191,048.00	191,048.00	0.00	191,048.00	0.0%
Prior Years' Taxes		8043	661,883.00	0.00	661,883.00	661,883.00	0.00	661,883.00	0.0%
Supplemental Taxes		8044	326,137.00	0.00	326,137.00	326,137.00	0.00	326,137.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(134,664.00)	0.00	(134,664.00)	(134,664.00)	0.00	(134,664.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	356,356.00	0.00	356,356.00	356,356.00	0.00	356,356.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			88,177,416.00	0.00	88,177,416.00	96,397,298.00	0.00	96,397,298.00	9.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(5,139,905.00)		(5,139,905.00)	(1,800,000.00)		(1,800,000.00)	-65.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	2,436,769.00	2,436,769.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, LCFF SOURCES			83,037,511.00	2,436,769.00	85,474,280.00	94,597,298.00	0.00	94,597,298.00	10.7%
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	2,386,656.00	2,386,656.00	0.00	2,571,417.00	2,571,417.00	7.7%
Special Education Discretionary Grants		8182	0.00	481,915.00	481,915.00	0.00	490,512.00	490,512.00	1.8%
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	8,610.00	8,610.00	0.00	5,000.00	5,000.00	-41.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,087,480.00	2,087,480.00		2,182,019.00	2,182,019.00	4.5%
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		421,928.00	421,928.00		444,363.00	444,363.00	5.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 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		176,537.00	176,537.00		176,537.00	176,537.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		79,677.00	79,677.00		79,677.00	79,677.00	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	250,000.00	429,469.60	679,469.60	250,000.00	429,469.60	679,469.60	0.0%
TOTAL, FEDERAL REVENUE			250,000.00	6,072,272.60	6,322,272.60	250,000.00	6,378,994.60	6,628,994.60	4.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		8,417,437.00	8,417,437.00		7,982,408.00	7,982,408.00	-5.2%
Prior Years	6500	8319		15,000.00	15,000.00		15,000.00	15,000.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	485,155.00	0.00	485,155.00	485,155.00	0.00	485,155.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,044,179.00	562,003.00	2,606,182.00	1,929,312.00	459,360.00	2,388,672.00	-8.3%
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Budget			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)	
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		186,884.00	186,884.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		2,608,495.00	2,608,495.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	1,281,769.00	1,281,769.00	0.00	1,231,643.00	1,231,643.00	-3.9%
TOTAL, OTHER STATE REVENUE			2,529,334.00	13,409,088.00	15,938,422.00	2,414,467.00	10,025,911.00	12,440,378.00	-21.9%

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		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll									
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		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes									
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	151,241.00	0.00	151,241.00	151,241.00	0.00	151,241.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	210,000.00	0.00	210,000.00	215,000.00	0.00	215,000.00	2.4%
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	1,365.00	1,365.00	0.00	1,365.00	1,365.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,104,287.00	0.00	1,104,287.00	1,042,029.00	0.00	1,042,029.00	-5.6%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	20		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)		
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	126,854.00	843,417.00	970,271.00	126,875.00	293,388.00	420,263.00	-56.7%	
Tuition		8710	0.00	2,746,066.00	2,746,066.00	0.00	3,256,277.00	3,256,277.00	18.6%	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Apportionments										
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%	
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%	
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%	
From JPAs										
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			1,592,382.00	3,590,848.00	5,183,230.00	1,535,145.00	3,551,030.00	5,086,175.00	-1.9%	
TOTAL REVENUES			87,409,227.00	25,508,977.60	112,918,204.60	98,796,910.00	19,955,935.60	118,752,845.60	5.2%	

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,446,515.00	7,652,464.00	45,098,979.00	37,842,012.00	8,768,196.00	46,610,208.00	3.4%
Certificated Pupil Support Salaries		1200	1,628,782.00	1,018,599.00	2,647,381.00	1,614,542.00	1,346,983.00	2,961,525.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,286,112.00	1,172,370.00	5,458,482.00	4,421,445.00	1,182,044.00	5,603,489.00	2.7%
Other Certificated Salaries		1900	585,242.00	678,775.00	1,264,017.00	1,284,052.00	537,834.00	1,821,886.00	44.1%
TOTAL, CERTIFICATED SALARIES			43,946,651.00	10,522,208.00	54,468,859.00	45,162,051.00	11,835,057.00	56,997,108.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	588,368.00	3,137,138.00	3,725,506.00	504,804.00	3,898,844.00	4,403,648.00	18.2%
Classified Support Salaries		2200	4,623,617.00	1,255,532.00	5,879,149.00	4,862,592.00	1,603,971.00	6,466,563.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	1,078,558.00	747,071.00	1,825,629.00	1,306,175.00	703,757.00	2,009,932.00	10.1%
Clerical, Technical and Office Salaries		2400	4,973,175.00	616,721.00	5,589,896.00	4,929,557.00	640,461.24	5,570,018.24	-0.4%
Other Classified Salaries		2900	531,394.00	119,640.00	651,034.00	597,853.00	104,399.00	702,252.00	7.9%
TOTAL, CLASSIFIED SALARIES			11,795,112.00	5,876,102.00	17,671,214.00	12,200,981.00	6,951,432.24	19,152,413.24	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,594,645.95	835,883.00	4,430,528.95	4,381,836.00	1,089,912.00	5,471,748.00	23.5%
PERS		3201-3202	1,163,311.00	436,159.00	1,599,470.00	1,398,936.00	711,323.00	2,110,259.00	31.9%
OASDI/Medicare/Alternative		3301-3302	1,519,613.72	630,241.00	2,149,854.72	1,577,984.00	629,251.00	2,207,235.00	2.7%
Health and Welfare Benefits		3401-3402	9,853,681.00	2,383,673.00	12,237,354.00	9,819,639.00	2,187,212.00	12,006,851.00	-1.9%
Unemployment Insurance		3501-3502	27,627.29	8,576.00	36,203.29	29,007.00	10,209.00	39,216.00	8.3%
Workers' Compensation		3601-3602	344,590.74	101,637.00	446,227.74	360,631.00	109,618.00	470,249.00	5.4%
OPEB, Allocated		3701-3702	182,847.00	46,792.00	229,639.00	203,027.00	61,285.00	264,312.00	15.1%
OPEB, Active Employees		3751-3752	130,186.00	34,630.00	164,816.00	151,204.00	66,402.00	217,606.00	32.0%
Other Employee Benefits		3901-3902	58,004.00	22,920.00	80,924.00	45,380.00	20,620.00	66,000.00	-18.4%
TOTAL, EMPLOYEE BENEFITS			16,874,506.70	4,500,511.00	21,375,017.70	17,967,644.00	4,885,832.00	22,853,476.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	397,145.00	27,463.00	424,608.00	1,007,593.00	498,601.00	1,506,194.00	254.7%
Books and Other Reference Materials		4200	1,321.00	1,478.00	2,799.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,468,604.24	1,416,650.67	2,885,254.91	2,246,454.00	1,911,424.00	4,157,878.00	44.1%

Description	Resource Codes	Object Codes	2014-15 Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	278,094.00	1,146,174.00	1,424,268.00	232,666.00	161,588.00	394,254.00	-72.3%
Food		4700	0.00	31,842.00	31,842.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,145,164.24	2,623,607.67	4,768,771.91	3,486,713.00	2,571,613.00	6,058,326.00	27.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	401,400.00	1,583,773.00	1,985,173.00	401,400.00	1,583,773.00	1,985,173.00	0.0%
Travel and Conferences		5200	181,718.93	181,709.00	363,427.93	164,570.00	241,849.00	406,419.00	11.8%
Dues and Memberships		5300	51,567.00	6,095.00	57,662.00	46,507.00	19,162.00	65,669.00	13.9%
Insurance		5400 - 5450	368,917.00	0.00	368,917.00	380,206.00	0.00	380,206.00	3.1%
Operations and Housekeeping Services		5500	3,475,793.00	116,526.00	3,592,319.00	3,250,793.00	116,226.00	3,367,019.00	-6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	861,069.00	97,145.00	958,214.00	1,098,482.00	97,145.00	1,195,627.00	24.8%
Transfers of Direct Costs		5710	(78,032.00)	78,032.00	0.00	(274,941.00)	274,941.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,410.00)	4,748.00	(3,662.00)	(237,194.00)	6,000.00	(231,194.00)	6213.3%
Professional/Consulting Services and Operating Expenditures		5800	1,899,812.00	2,015,502.83	3,915,314.83	1,839,914.00	1,673,584.00	3,513,498.00	-10.3%
Communications		5900	341,082.00	14,608.00	355,690.00	341,082.00	13,108.00	354,190.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,494,916.93	4,098,138.83	11,593,055.76	7,010,819.00	4,025,788.00	11,036,607.00	-4.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,430.00	1,001,930.17	1,018,360.17	911,848.00	35,000.00	946,848.00	-7.0%
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	22.00	0.00	22.00	22.00	0.00	22.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,452.00	1,001,930.17	1,018,382.17	911,870.00	35,000.00	946,870.00	-7.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	99,427.00	456,973.00	556,400.00	99,427.00	4,065,171.00	4,164,598.00	648.5%
Payments to County Offices		7142	275,000.00	4,745,742.00	5,020,742.00	275,000.00	0.00	275,000.00	-94.5%
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	925,177.00	0.00	925,177.00	925,177.00	0.00	925,177.00	0.0%
All Other Transfers		7281-7283	0.00	538,403.00	538,403.00	0.00	445,000.00	445,000.00	-17.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	20		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)		
Debt Service			39,004.00	0.00	39,004.00	39,004.00	0.00	39,004.00	0.0%	
Debt Service - Interest		7438								
Other Debt Service - Principal		7439	270,577.00	8,540.00	279,117.00	270,577.00	8,540.00	279,117.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,185.00	5,749,658.00	7,358,843.00	1,609,185.00	4,518,711.00	6,127,896.00	-16.7%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs		7310	(1,122,979.00)	1,122,979.00	0.00	(1,586,329.00)	1,586,329.00	0.00	0.0%	
Transfers of Indirect Costs - Interfund		7350	(287,181.00)	0.00	(287,181.00)	(307,192.00)	0.00	(307,192.00)	7.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,410,160.00)	1,122,979.00	(287,181.00)	(1,893,521.00)	1,586,329.00	(307,192.00)	7.0%	
TOTAL EXPENDITURES			82,471,827.87	35,495,134.67	117,966,962.54	86,455,742.00	36,409,762.24	122,865,504.24	4.2%	

Description	Resource Codes	Object Codes	20			Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)				
INTERFUND TRANSFERS												
INTERFUND TRANSFERS IN												
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00		0.00		0.00	0.00	0.00%	
Other Authorized Interfund Transfers In		8919	201,085.00	0.00	201,085.00	50,000.00		0.00	50,000.00	50,000.00	-75.1%	
(a) TOTAL, INTERFUND TRANSFERS IN			201,085.00	0.00	201,085.00	50,000.00		0.00	50,000.00	50,000.00	-75.1%	
INTERFUND TRANSFERS OUT												
To: Child Development Fund		7611	119,020.45	0.00	119,020.45	0.00		0.00		0.00	-100.0%	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
(b) TOTAL, INTERFUND TRANSFERS OUT			119,020.45	0.00	119,020.45	0.00		0.00		0.00	-100.0%	
OTHER SOURCES/USES												
SOURCES												
State Apportionments		8931	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Emergency Apportionments												
Proceeds												
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Other Sources												
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Long-Term Debt Proceeds												
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00		0.00		0.00	0.00%	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00		0.00		0.00	0.00%	

Description	Resource Codes	Object Codes	20		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)		
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	(11,246,941.14)	11,246,941.14	0.00		(15,201,902.00)	15,201,902.00	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			(11,246,941.14)	11,246,941.14	0.00		(15,201,902.00)	15,201,902.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(11,164,876.59)	11,246,941.14	82,064.55		(15,151,902.00)	15,201,902.00	50,000.00	-39.1%

Description	Function Codes	Object Codes	20		Estimated Actuals		2014-15 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	83,037,511.00	2,436,769.00	85,474,280.00	94,597,298.00	0.00	94,597,298.00	0.0%
2) Federal Revenue		8100-8299	250,000.00	6,072,272.60	6,322,272.60	250,000.00	6,378,994.60	6,628,994.60	0.0%
3) Other State Revenue		8300-8599	2,529,334.00	13,409,088.00	15,938,422.00	2,414,467.00	10,025,911.00	12,440,378.00	0.0%
4) Other Local Revenue		8600-8799	1,592,382.00	3,590,848.00	5,183,230.00	1,535,145.00	3,551,030.00	5,086,175.00	0.0%
5) TOTAL REVENUES			87,409,227.00	25,508,977.60	112,918,204.60	98,796,910.00	19,955,935.60	118,752,845.60	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		51,062,637.87	18,225,458.50	69,288,096.37	53,632,080.00	20,416,941.00	74,049,021.00	6.9%
2) Instruction - Related Services	2000-2999		9,583,089.00	3,918,943.00	13,502,032.00	9,445,097.00	3,816,633.24	13,261,730.24	-1.8%
3) Pupil Services	3000-3999		4,757,013.00	2,156,313.00	6,913,326.00	4,986,353.00	2,439,298.00	7,425,651.00	7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		3,329.00	0.00	3,329.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,446,523.00	1,127,586.00	6,574,109.00	5,906,817.00	1,586,329.00	7,493,146.00	14.0%
8) Plant Services	8000-8999		9,853,481.00	4,317,176.17	14,170,657.17	10,719,640.00	3,631,850.00	14,351,490.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,765,755.00	5,749,658.00	7,515,413.00	1,765,755.00	4,518,711.00	6,284,466.00	-16.4%
10) TOTAL EXPENDITURES			82,471,827.87	35,495,134.67	117,966,962.54	86,455,742.00	36,409,762.24	122,865,504.24	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,937,399.13	(9,986,157.07)	(5,048,757.94)	12,341,168.00	(16,453,826.64)	(4,112,658.64)	-18.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	201,085.00	0.00	201,085.00	50,000.00	0.00	50,000.00	0.0%
b) Transfers Out		7600-7629	119,020.45	0.00	119,020.45	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,246,941.14)	11,246,941.14	0.00	(15,201,902.00)	15,201,902.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,164,876.59)	11,246,941.14	82,064.55	(15,151,902.00)	15,201,902.00	50,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,227,477.46)	1,260,784.07	(4,966,693.39)	(2,810,734.00)	(1,251,924.64)	(4,062,658.64)	-18.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,829,352.84	6,270,994.16	23,100,347.00	10,551,985.38	7,531,778.23	18,083,763.61	-21.7%
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)			16,829,352.84	6,270,994.16	23,100,347.00	10,551,985.38	7,531,778.23	18,083,763.61	-21.7%
d) Other Restatements		9795	(49,890.00)	0.00	(49,890.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,779,462.84	6,270,994.16	23,050,457.00	10,551,985.38	7,531,778.23	18,083,763.61	-21.5%
2) Ending Balance, June 30 (E + F1e)			10,551,985.38	7,531,778.23	18,083,763.61	7,741,251.38	6,279,853.59	14,021,104.97	-22.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Revolving Cash		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	7,531,778.23	7,531,778.23	0.00	6,279,853.59	6,279,853.59	-16.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
STRS & PERS	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,542,580.00	0.00	3,542,580.00	3,685,966.00	0.00	3,685,966.00	4.0%
Unassigned/Unappropriated Amount		9790	5,917,668.38	0.00	5,917,668.38	3,963,548.38	0.00	3,963,548.38	-33.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	5.00	5.00
5640	Medi-Cal Billing Option	194,795.45	129,520.05
6230	California Clean Energy Jobs Act	186,884.00	0.00
6300	Lottery: Instructional Materials	1,807,513.98	2,266,873.98
6500	Special Education	2,574,036.74	2,582,595.50
6512	Special Ed: Mental Health Services	439,802.84	456,439.84
7405	Common Core State Standards Implementation	1,702,701.00	100,000.00
9010	Other Restricted Local	626,039.22	744,419.22
Total, Restricted Balance		7,531,778.23	6,279,853.59

Description			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		16,796,562.00	17,240,225.00	2.6%
3) Other State Revenue	8300-8599		48,741,879.00	48,552,214.00	-0.4%
4) Other Local Revenue	8600-8799		1,500.00	1,800.00	20.0%
5) TOTAL, REVENUES			65,539,941.00	65,794,239.00	0.4%
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		65,538,441.00	65,792,439.00	0.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,538,441.00	65,792,439.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,800.00	20.0%
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%

Option	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,800.00	20.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	585.77	2,085.77	256.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			585.77	2,085.77	256.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585.77	2,085.77	256.1%
2) Ending Balance, June 30 (E + F1e)			2,085.77	3,885.77	86.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,085.77	3,885.77	86.3%
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
3. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
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		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	16,796,562.00	17,240,225.00	2.6%
TOTAL, FEDERAL REVENUE			16,796,562.00	17,240,225.00	2.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	43,319,829.00	43,319,829.00	0.0%
Prior Years	6500	8319	79,728.00	0.00	-100.0%
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%
Pass-Through Revenues from State Sources		8587	5,342,322.00	5,232,385.00	-2.1%
TOTAL, OTHER STATE REVENUE			48,741,879.00	48,552,214.00	-0.4%
OTHER LOCAL REVENUE					
Interest		8660	1,500.00	1,800.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,800.00	20.0%
TOTAL, REVENUES			65,539,941.00	65,794,239.00	0.4%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	20,673,914.00	22,472,610.00	8.7%
To County Offices		7212	1,464,970.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	27,822,922.00	27,743,194.00	-0.3%
To County Offices	6500	7222	15,576,635.00	15,576,635.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,538,441.00	65,792,439.00	0.4%
TOTAL, EXPENDITURES			65,538,441.00	65,792,439.00	0.4%

Division	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,796,562.00	17,240,225.00	2.6%
3) Other State Revenue		8300-8599	48,741,879.00	48,552,214.00	-0.4%
4) Other Local Revenue		8600-8799	1,500.00	1,800.00	20.0%
5) TOTAL, REVENUES			65,539,941.00	65,794,239.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Contract Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	65,538,441.00	65,792,439.00	0.4%
10) TOTAL, EXPENDITURES			65,538,441.00	65,792,439.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,500.00	1,800.00	20.0%
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%

Department	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,800.00	20.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	585.77	2,085.77	256.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			585.77	2,085.77	256.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585.77	2,085.77	256.1%
2) Ending Balance, June 30 (E + F1e)			2,085.77	3,885.77	86.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,085.77	3,885.77	86.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Option	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,703,136.00	1,800,000.00	-33.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,738.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,066,024.00	1,000,003.00	-6.2%
5) TOTAL, REVENUES			3,771,898.00	2,800,003.00	-25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,196,105.00	1,029,617.00	-13.9%
2) Classified Salaries		2000-2999	977,044.00	315,323.00	-67.7%
3) Employee Benefits		3000-3999	685,332.00	669,751.00	-2.3%
4) Books and Supplies		4000-4999	421,309.00	370,272.00	-12.1%
5) Services and Other Operating Expenditures		5000-5999	463,110.00	404,774.00	-12.6%
6) Capital Outlay		6000-6999	70.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,928.00	0.00	-100.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,771,898.00	2,789,737.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	10,266.00	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	51,085.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,085.00)	0.00	-100.0%

ption	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,085.00)	10,266.00	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,170.74	8,085.74	-86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,170.74	8,085.74	-86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,170.74	8,085.74	-86.3%
2) Ending Balance, June 30 (E + F1e)			8,085.74	18,351.74	127.0%
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	8,085.74	8,085.74	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	10,266.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Option	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,703,136.00	1,800,000.00	-33.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,703,136.00	1,800,000.00	-33.4%
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					
Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	2,738.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,738.00	0.00	-100.0%

Location	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	900,000.00	850,003.00	-5.6%
Interagency Services		8677	166,024.00	150,000.00	-9.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,066,024.00	1,000,003.00	-6.2%
TOTAL, REVENUES			3,771,898.00	2,800,003.00	-25.8%

ption	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	848,410.00	933,813.00	10.1%
Certificated Pupil Support Salaries		1200	155,528.00	45,406.00	-70.8%
Certificated Supervisors' and Administrators' Salaries		1300	139,654.00	0.00	-100.0%
Other Certificated Salaries		1900	52,513.00	50,398.00	-4.0%
TOTAL, CERTIFICATED SALARIES			1,196,105.00	1,029,617.00	-13.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	265,276.00	219,899.00	-17.1%
Classified Support Salaries		2200	148,736.00	31,585.00	-78.8%
Classified Supervisors' and Administrators' Salaries		2300	87,251.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	474,059.00	63,839.00	-86.5%
Other Classified Salaries		2900	1,722.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			977,044.00	315,323.00	-67.7%
EMPLOYEE BENEFITS					
		3101-3102	74,714.00	77,902.00	4.3%
PERS		3201-3202	106,115.00	105,126.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	101,059.00	101,874.00	0.8%
Health and Welfare Benefits		3401-3402	372,132.00	355,000.00	-4.6%
Unemployment Insurance		3501-3502	1,088.00	1,032.00	-5.1%
Workers' Compensation		3601-3602	13,567.00	12,814.00	-5.6%
OPEB, Allocated		3701-3702	5,671.00	7,211.00	27.2%
OPEB, Active Employees		3751-3752	5,826.00	5,792.00	-0.6%
Other Employee Benefits		3901-3902	5,160.00	3,000.00	-41.9%
TOTAL, EMPLOYEE BENEFITS			685,332.00	669,751.00	-2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	74.00	57.00	-23.0%
Materials and Supplies		4300	419,898.00	370,215.00	-11.8%
Noncapitalized Equipment		4400	1,337.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			421,309.00	370,272.00	-12.1%

De	on	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	4,379.00	4,371.00	-0.2%
Dues and Memberships			5300	585.00	1,185.00	102.6%
Insurance			5400-5450	75,000.00	75,000.00	0.0%
Operations and Housekeeping Services			5500	190,255.00	171,249.00	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements			5600	77,787.00	27,611.00	-64.5%
Transfers of Direct Costs			5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund			5750	1,235.00	2,193.00	77.6%
Professional/Consulting Services and Operating Expenditures			5800	89,286.00	107,091.00	19.9%
Communications			5900	24,583.00	16,074.00	-34.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				463,110.00	404,774.00	-12.6%
CAPITAL OUTLAY						
Land			6100	0.00	0.00	0.0%
nd Improvements			6170	0.00	0.00	0.0%
E and Improvements of Buildings			6200	0.00	0.00	0.0%
Equipment			6400	70.00	0.00	-100.0%
Equipment Replacement			6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				70.00	0.00	-100.0%
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	28,928.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				28,928.00	0.00	-100.0%

Location	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			3,771,898.00	2,789,737.00	-26.0%

Location	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	51,085.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,085.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates 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)					
			(51,085.00)	0.00	-100.0%

Department	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,703,136.00	1,800,000.00	-33.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,738.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,066,024.00	1,000,003.00	-6.2%
5) TOTAL REVENUES			3,771,898.00	2,800,003.00	-25.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,880,818.00	1,842,094.00	-2.1%
2) Instruction - Related Services	2000-2999		1,189,690.00	518,165.00	-56.4%
3) Pupil Services	3000-3999		183,124.00	74,723.00	-59.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
Support Services	8000-8999		414,338.00	279,755.00	-32.5%
9) Other Outgo	9000-9999	Except 7600-7699	103,928.00	75,000.00	-27.8%
10) TOTAL EXPENDITURES			3,771,898.00	2,789,737.00	-26.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	10,266.00	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	51,085.00	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			(51,085.00)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,085.00)	10,266.00	-120.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,170.74	8,085.74	-86.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,170.74	8,085.74	-86.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,170.74	8,085.74	-86.3%
2) Ending Balance, June 30 (E + F1e)			8,085.74	18,351.74	127.0%
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	8,085.74	8,085.74	0.0%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	10,266.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	8,085.74	8,085.74
Total, Restricted Balance		8,085.74	8,085.74

Option	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	597,559.00	597,559.00	0.0%
3) Other State Revenue		8300-8599	1,051,852.00	1,051,852.00	0.0%
4) Other Local Revenue		8600-8799	33,945.00	33,945.00	0.0%
5) TOTAL, REVENUES			1,683,356.00	1,683,356.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	684,636.00	540,932.00	-21.0%
2) Classified Salaries		2000-2999	411,077.00	399,344.00	-2.9%
3) Employee Benefits		3000-3999	339,732.00	303,576.00	-10.6%
4) Books and Supplies		4000-4999	171,038.00	164,696.00	-3.7%
5) Services and Other Operating Expenditures		5000-5999	153,142.00	150,529.00	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,170.00	3,170.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	85,954.00	105,965.00	23.3%
9) TOTAL, EXPENDITURES			1,848,749.00	1,668,212.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,393.00)	15,144.00	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,020.45	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			119,020.45	0.00	-100.0%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,372.55)	15,144.00	-132.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,532.95	79,160.40	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,532.95	79,160.40	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,532.95	79,160.40	-36.9%
2) Ending Balance, June 30 (E + F1e)			79,160.40	94,304.40	19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	78,889.40	94,033.40	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	271.00	271.00	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%

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

Department	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	597,559.00	597,559.00	0.0%
TOTAL, FEDERAL REVENUE			597,559.00	597,559.00	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	985,134.00	985,134.00	0.0%
All Other State Revenue	All Other	8590	66,718.00	66,718.00	0.0%
TOTAL, OTHER STATE REVENUE			1,051,852.00	1,051,852.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	29,000.00	29,000.00	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	4,945.00	4,945.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,945.00	33,945.00	0.0%
TOTAL, REVENUES			1,683,356.00	1,683,356.00	0.0%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	620,135.00	466,640.00	-24.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,501.00	74,292.00	15.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			684,636.00	540,932.00	-21.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,995.00	54,120.00	28.9%
Classified Support Salaries		2200	66,344.00	71,023.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,194.00	20,746.00	20.7%
Other Classified Salaries		2900	285,544.00	253,455.00	-11.2%
TOTAL, CLASSIFIED SALARIES			411,077.00	399,344.00	-2.9%
EMPLOYEE BENEFITS					
		3101-3102	40,625.00	61,830.00	52.2%
PERS		3201-3202	56,564.00	46,846.00	-17.2%
OASDI/Medicare/Alternative		3301-3302	53,508.00	39,883.00	-25.5%
Health and Welfare Benefits		3401-3402	175,882.00	136,127.00	-22.6%
Unemployment Insurance		3501-3502	744.00	524.00	-29.6%
Workers' Compensation		3601-3602	6,645.00	6,586.00	-0.9%
OPEB, Allocated		3701-3702	2,218.00	3,672.00	65.6%
OPEB, Active Employees		3751-3752	2,546.00	7,108.00	179.2%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,732.00	303,576.00	-10.6%
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	165,667.00	159,325.00	-3.8%
Noncapitalized Equipment		4400	5,371.00	5,371.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,038.00	164,696.00	-3.7%

Option	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	4,039.00	4,039.00	0.0%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	11,691.00	11,691.00	0.0%
Operations and Housekeeping Services		5500	18,844.00	18,431.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,693.00	6,693.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,142.00	23,942.00	-8.4%
Professional/Consulting Services and Operating Expenditures		5800	76,933.00	76,933.00	0.0%
Communications		5900	8,550.00	8,550.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,142.00	150,529.00	-1.7%
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	3,170.00	3,170.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,170.00	3,170.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,954.00	105,965.00	23.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,954.00	105,965.00	23.3%
TOTAL, EXPENDITURES			1,848,749.00	1,668,212.00	-9.8%

Division	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	119,020.45	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			119,020.45	0.00	-100.0%
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)			119,020.45	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	597,559.00	597,559.00	0.0%
3) Other State Revenue		8300-8599	1,051,852.00	1,051,852.00	0.0%
4) Other Local Revenue		8600-8799	33,945.00	33,945.00	0.0%
5) TOTAL REVENUES			1,683,356.00	1,683,356.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,440,117.00	1,221,039.00	-15.2%
2) Instruction - Related Services	2000-2999		129,783.00	145,694.00	12.3%
3) Pupil Services	3000-3999		24,633.00	27,318.00	10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,954.00	105,965.00	23.3%
8) Grant Services	8000-8999		165,092.00	165,026.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,170.00	3,170.00	0.0%
10) TOTAL EXPENDITURES			1,848,749.00	1,668,212.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(165,393.00)	15,144.00	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,020.45	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			119,020.45	0.00	0.0%

Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(46,372.55)	15,144.00	-132.7%
FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	125,532.95	79,160.40	-36.9%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		125,532.95	79,160.40	-36.9%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		125,532.95	79,160.40	-36.9%
2) Ending Balance, June 30 (E + F1e)		79,160.40	94,304.40	19.1%
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.0%
Prepaid Expenditures	9713	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.0%
b) Restricted		78,889.40	94,033.40	19.2%
Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.0%
d) Assigned				
Other Assignments (by Resource/Object)	9780	271.00	271.00	0.0%
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	62,702.34	62,702.34
9010	Other Restricted Local	16,187.06	31,331.06
Total, Restricted Balance		78,889.40	94,033.40

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	4,452,070.00	4,452,070.00	0.0%
3) Other State Revenue		8300-8599	385,765.00	385,765.00	0.0%
4) Other Local Revenue		8600-8799	863,239.54	863,239.54	0.0%
5) TOTAL REVENUES			5,701,074.54	5,701,074.54	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,840,303.00	2,097,208.00	14.0%
3) Employee Benefits		3000-3999	565,029.00	687,547.00	21.7%
4) Books and Supplies		4000-4999	2,562,117.00	2,622,117.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	170,140.00	223,925.00	31.6%
6) Capital Outlay		6000-6999	359,202.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,542.00	2,542.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	201,227.00	0.0%
9) TOTAL EXPENDITURES			5,700,560.00	5,834,566.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514.54	(133,491.46)	-26043.8%
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%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514.54	(133,491.46)	-26043.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,821,537.60	4,822,052.14	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,821,537.60	4,822,052.14	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,821,537.60	4,822,052.14	0.0%
2) Ending Balance, June 30 (E + F1e)			4,822,052.14	4,688,560.68	-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	4,812,877.97	4,679,386.51	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,174.17	9,174.17	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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,452,070.00	4,452,070.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,452,070.00	4,452,070.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	385,765.00	385,765.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			385,765.00	385,765.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	750,679.54	750,679.54	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
is and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	91,969.00	91,969.00	0.0%
TOTAL, OTHER LOCAL REVENUE			863,239.54	863,239.54	0.0%
TOTAL, REVENUES			5,701,074.54	5,701,074.54	0.0%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,463,982.00	1,553,217.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	91,856.00	173,146.00	88.5%
Clerical, Technical and Office Salaries		2400	269,225.00	285,605.00	6.1%
Other Classified Salaries		2900	15,240.00	85,240.00	459.3%
TOTAL, CLASSIFIED SALARIES			1,840,303.00	2,097,208.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	128,608.00	238,618.00	85.5%
ASDI/Medicare/Alternative		3301-3302	140,576.00	155,084.00	10.3%
and Welfare Benefits		3401-3402	271,930.00	252,779.00	-7.0%
Unemployment Insurance		3501-3502	918.00	1,014.00	10.5%
Workers' Compensation		3601-3602	11,457.00	12,817.00	11.9%
OPEB, Allocated		3701-3702	3,557.00	7,094.00	99.4%
OPEB, Active Employees		3751-3752	4,838.00	17,141.00	254.3%
Other Employee Benefits		3901-3902	3,145.00	3,000.00	-4.6%
TOTAL, EMPLOYEE BENEFITS			565,029.00	687,547.00	21.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	226,198.00	236,198.00	4.4%
Noncapitalized Equipment		4400	36,452.00	86,452.00	137.2%
Food		4700	2,299,467.00	2,299,467.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,562,117.00	2,622,117.00	2.3%

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	7,504.00	7,504.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.0%
Operations and Housekeeping Services		5500	50,861.00	50,861.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,830.00	5,830.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,700.00)	29,085.00	-217.8%
Professional/Consulting Services and Operating Expenditures		5800	93,662.00	93,662.00	0.0%
Communications		5900	1,983.00	1,983.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,140.00	223,925.00	31.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	359,202.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			359,202.00	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	2,542.00	2,542.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,542.00	2,542.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,227.00	201,227.00	0.0%
TOTAL, EXPENDITURES			5,700,560.00	5,834,566.00	2.4%

Division	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%

Line Item Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,452,070.00	4,452,070.00	0.0%
3) Other State Revenue		8300-8599	385,765.00	385,765.00	0.0%
4) Other Local Revenue		8600-8799	863,239.54	863,239.54	0.0%
5) TOTAL, REVENUES			5,701,074.54	5,701,074.54	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,445,930.00	5,579,936.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,227.00	201,227.00	0.0%
8) Student Services	8000-8999		50,861.00	50,861.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,542.00	2,542.00	0.0%
10) TOTAL, EXPENDITURES			5,700,560.00	5,834,566.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			514.54	(133,491.46)	-26043.8%
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%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514.54	(133,491.46)	-26043.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,821,537.60	4,822,052.14	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,821,537.60	4,822,052.14	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,821,537.60	4,822,052.14	0.0%
2) Ending Balance, June 30 (E + F1e)			4,822,052.14	4,688,560.68	-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	4,812,877.97	4,679,386.51	-2.8%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,174.17	9,174.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,812,877.97	4,679,386.51
Total, Restricted Balance		4,812,877.97	4,679,386.51

Location	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	1,115.00	0.00	-100.0%
5) TOTAL, REVENUES			1,115.00	0.00	-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	134,674.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,025,788.77	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			1,160,462.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,159,347.77)	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%

De	on	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				(1,159,347.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES						
1)	Beginning Fund Balance					
a)	As of July 1 - Unaudited		9791	1,159,347.77	0.00	-100.0%
b)	Audit Adjustments		9793	0.00	0.00	0.0%
c)	As of July 1 - Audited (F1a + F1b)			1,159,347.77	0.00	-100.0%
d)	Other Restatements		9795	0.00	0.00	0.0%
e)	Adjusted Beginning Balance (F1c + F1d)			1,159,347.77	0.00	-100.0%
2)	Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance						
a)	Nonspendable					
	Revolving Cash		9711	0.00	0.00	0.0%
	Stores		9712	0.00	0.00	0.0%
	Prepaid Expenditures		9713	0.00	0.00	0.0%
	All Others		9719	0.00	0.00	0.0%
b)	Restricted		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%

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

Division	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	1,099.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Other Local Revenue		8699	16.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,115.00	0.00	-100.0%
TOTAL, REVENUES			1,115.00	0.00	-100.0%

Resource Codes Object Codes		2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
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	122,570.00	0.00	-100.0%
Noncapitalized Equipment	4400	12,104.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		134,674.00	0.00	-100.0%

Line Item Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	995,593.77	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	30,195.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,025,788.77	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,160,462.77	0.00	-100.0%

De	on	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%
	Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.0%
USES						
	Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
	All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.0%
CONTRIBUTIONS						
	Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
	Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,115.00	0.00	-100.0%
5) TOTAL, REVENUES			1,115.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Student Services	8000-8999		1,160,462.77	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,160,462.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,159,347.77)	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%

Des. On	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,159,347.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,159,347.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,347.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,347.77	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
Committed					
Liabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Department	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	111,620.87	80,790.00	-27.6%
5) TOTAL REVENUES			111,620.87	80,790.00	-27.6%
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,073.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,576.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,522,142.00	1,521,376.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	1,106,951.40	175,000.00	-84.2%
6) Capital Outlay		6000-6999	3,487,668.86	980,223.02	-71.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	157,500.00	157,500.00	0.0%
8) Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,300,911.26	2,834,099.02	-55.0%
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,189,290.39)	(2,753,309.02)	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Department	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,189,290.39)	(2,753,309.02)	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,873,560.82	24,599,356.09	-11.7%
b) Audit Adjustments		9793	2,915,085.66	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,788,646.48	24,599,356.09	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,788,646.48	24,599,356.09	-20.1%
2) Ending Balance, June 30 (E + F1e)			24,599,356.09	21,846,047.07	-11.2%
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	24,599,356.09	21,846,047.07	-11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Secured 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	93,420.87	80,290.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,200.00	500.00	-97.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,620.87	80,790.00	-27.6%
TOTAL REVENUES			111,620.87	80,790.00	-27.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,326.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	17,747.00	0.00	-100.0%
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			24,073.00	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	790.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,520.00	0.00	-100.0%
Unemployment Insurance		3501-3502	12.00	0.00	-100.0%
Workers' Compensation		3601-3602	149.00	0.00	-100.0%
OPEB, Allocated		3701-3702	84.00	0.00	-100.0%
3, Active Employees		3751-3752	21.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,576.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	517,722.00	516,956.00	-0.1%
Noncapitalized Equipment		4400	1,004,420.00	1,004,420.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,522,142.00	1,521,376.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,192.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	175,000.00	New

Division	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,104,759.40	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,106,951.40	175,000.00	-84.2%
CAPITAL OUTLAY					
Land		6100	4,305.00	4,305.00	0.0%
Land Improvements		6170	54,505.00	54,505.00	0.0%
Buildings and Improvements of Buildings		6200	3,428,858.86	921,413.02	-73.1%
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			3,487,668.86	980,223.02	-71.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	157,500.00	157,500.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			157,500.00	157,500.00	0.0%
TOTAL, EXPENDITURES			6,300,911.26	2,834,099.02	-55.0%

Location	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	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,620.87	80,790.00	-27.6%
5) TOTAL, REVENUES			111,620.87	80,790.00	-27.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,143,411.26	2,676,599.02	-56.4%
9) Other Outgo	9000-9999	Except 7600-7699	157,500.00	157,500.00	0.0%
10) TOTAL, EXPENDITURES			6,300,911.26	2,834,099.02	-55.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,189,290.39)	(2,753,309.02)	-55.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,189,290.39)	(2,753,309.02)	-55.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,873,560.82	24,599,356.09	-11.7%
b) Audit Adjustments		9793	2,915,085.66	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,788,646.48	24,599,356.09	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,788,646.48	24,599,356.09	-20.1%
2) Ending Balance, June 30 (E + F1e)			24,599,356.09	21,846,047.07	-11.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,599,356.09	21,846,047.07	-11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Line Item 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	309,955.48	190,550.00	-38.5%
5) TOTAL, REVENUES			309,955.48	190,550.00	-38.5%
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	1,131,305.43	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			1,131,305.43	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(821,349.95)	190,550.00	-123.2%
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%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(821,349.95)	190,550.00	-123.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	821,349.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,349.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,349.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	190,550.00	New
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	190,550.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Location	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%
her		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	3,095.20	3,000.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	306,860.28	187,550.00	-38.9%
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			309,955.48	190,550.00	-38.5%
TOTAL, REVENUES			309,955.48	190,550.00	-38.5%

Location	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%
Employment 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%

Location	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	1,131,305.43	0.00	-100.0%
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			1,131,305.43	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,131,305.43	0.00	-100.0%

Department	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%
Proceeds from Sources					
Proceeds 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%
OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	309,955.48	190,550.00	-38.5%
5) TOTAL, REVENUES			309,955.48	190,550.00	-38.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,131,305.43	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,131,305.43	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(821,349.95)	190,550.00	-123.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(821,349.95)	190,550.00	-123.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	821,349.95	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,349.95	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,349.95	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	190,550.00	New
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%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	190,550.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Location	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%

Location	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	2,915,085.66	0.00	-100.0%
b) Audit Adjustments		9793	(2,915,085.66)	0.00	-100.0%
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%

D	ion	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS						
1)	Cash					
a)	in County Treasury		9110	0.00		
1)	Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b)	in Banks		9120	0.00		
c)	in Revolving Fund		9130	0.00		
d)	with Fiscal Agent		9135	0.00		
e)	collections awaiting deposit		9140	0.00		
2)	Investments		9150	0.00		
3)	Accounts Receivable		9200	0.00		
4)	Due from Grantor Government		9290	0.00		
5)	Due from Other Funds		9310	0.00		
6)	Stores		9320	0.00		
7)	Prepaid Expenditures		9330	0.00		
8)	Other Current Assets		9340	0.00		
9)	TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES						
1)	Deferred Outflows of Resources		9490	0.00		
2)	TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES						
1)	Accounts Payable		9500	0.00		
2)	Due to Grantor Governments		9590	0.00		
3)	Due to Other Funds		9610	0.00		
4)	Current Loans		9640	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)				0.00		

Line Item 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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%

De. on	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%
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%

Function	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					
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			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					
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%

Location	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%
TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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	Function 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	2,915,085.66	0.00	-100.0%
b) Audit Adjustments		9793	(2,915,085.66)	0.00	-100.0%
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%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

19 64436 0000000
Form 40

ovina-Valley Unified
s Angeles County

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	9.82	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			9.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9.82)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.82	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.82	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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
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%
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	9.82	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9.82	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Structures 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			9.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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%

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

19 64436 0000000
Form 40

ovina-Valley Unified
s Angeles County

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 Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9.82	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9.82)	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	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9.82)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9.82	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.82	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,128,287.00	0.00	-100.0%
5) TOTAL, REVENUES			8,128,287.00	0.00	-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	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	7,563,859.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,563,859.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			564,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			564,428.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,341.00	5,518,769.00	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,341.00	5,518,769.00	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,341.00	5,518,769.00	11.4%
2) Ending Balance, June 30 (E + F1e)			5,518,769.00	5,518,769.00	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	5,518,769.00	5,518,769.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	7,771,844.00	0.00	-100.0%
Unsecured Roll		8612	89,395.00	0.00	-100.0%
Prior Years' Taxes		8613	237,025.00	0.00	-100.0%
Supplemental Taxes		8614	25,996.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,027.00	0.00	-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		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			8,128,287.00	0.00	-100.0%
TOTAL, REVENUES			8,128,287.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,932,701.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	3,631,158.00	0.00	-100.0%
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)			7,563,859.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,563,859.00	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: General Fund		7614	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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,128,287.00	0.00	-100.0%
5) TOTAL, REVENUES			8,128,287.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,563,859.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,563,859.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			564,428.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			564,428.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,341.00	5,518,769.00	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,341.00	5,518,769.00	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,341.00	5,518,769.00	11.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5,518,769.00	5,518,769.00	0.0%
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%
Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,518,769.00	5,518,769.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

 Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,291.00	477,715.00	0.1%
5) TOTAL, REVENUES			477,291.00	477,715.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	268.00	268.00	0.0%
2) Classified Salaries		2000-2999	291,529.00	299,815.00	2.8%
3) Employee Benefits		3000-3999	65,421.00	82,398.00	26.0%
4) Books and Supplies		4000-4999	13,729.00	12,693.00	-7.5%
5) Services and Other Operating Expenses		5000-5999	7,536.00	7,536.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			378,483.00	402,710.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,808.00	75,005.00	-24.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,937.00	13,937.00	0.0%
b) Transfers Out		7600-7629	163,937.00	63,937.00	-61.0%
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			(150,000.00)	(50,000.00)	-66.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(51,192.00)	25,005.00	-148.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	214,433.64	163,241.64	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,433.64	163,241.64	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			214,433.64	163,241.64	-23.9%
2) Ending Net Position, June 30 (E + F1e)			163,241.64	188,246.64	15.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	163,241.64	188,246.64	15.3%

Description	Resource Codes	Object Codes	2013-14	2014-15	Percent Difference
			Estimated Actuals	Budget	
3. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
4. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	142.00	142.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	477,149.00	477,573.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			477,291.00	477,715.00	0.1%
TOTAL, REVENUES			477,291.00	477,715.00	0.1%

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	268.00	268.00	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			268.00	268.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,382.00	10,786.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	52,201.00	51,643.00	-1.1%
Clerical, Technical and Office Salaries		2400	52,907.00	54,758.00	3.5%
Other Classified Salaries		2900	176,039.00	182,628.00	3.7%
TOTAL, CLASSIFIED SALARIES			291,529.00	299,815.00	2.8%
EMPLOYEE BENEFITS					
		3101-3102	0.00	25.00	New
PERS		3201-3202	19,668.00	35,294.00	79.4%
OASDI/Medicare/Alternative		3301-3302	22,453.00	22,943.00	2.2%
Health and Welfare Benefits		3401-3402	19,468.00	17,236.00	-11.5%
Unemployment Insurance		3501-3502	145.00	151.00	4.1%
Workers' Compensation		3601-3602	1,815.00	1,943.00	7.1%
OPEB, Allocated		3701-3702	428.00	1,048.00	144.9%
OPEB, Active Employees		3751-3752	406.00	2,758.00	579.3%
Other Employee Benefits		3901-3902	1,038.00	1,000.00	-3.7%
TOTAL, EMPLOYEE BENEFITS			65,421.00	82,398.00	26.0%
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	11,388.00	11,388.00	0.0%
Noncapitalized Equipment		4400	2,341.00	1,305.00	-44.3%
		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,729.00	12,693.00	-7.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,989.00	1,989.00	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	974.00	974.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,367.00	4,367.00	0.0%
Communications		5900	206.00	206.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,536.00	7,536.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			378,483.00	402,710.00	6.4%

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	13,937.00	13,937.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,937.00	13,937.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	163,937.00	63,937.00	-61.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,937.00	63,937.00	-61.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(150,000.00)	(50,000.00)	-66.7%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,291.00	477,715.00	0.1%
5) TOTAL, REVENUES			477,291.00	477,715.00	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		378,483.00	402,710.00	6.4%
General Administration	7000-7999		0.00	0.00	0.0%
Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			378,483.00	402,710.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,808.00	75,005.00	-24.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,937.00	13,937.00	0.0%
b) Transfers Out		7600-7629	163,937.00	63,937.00	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			(150,000.00)	(50,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(51,192.00)	25,005.00	-148.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	214,433.64	163,241.64	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,433.64	163,241.64	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			214,433.64	163,241.64	-23.9%
2) Ending Net Position, June 30 (E + F1e)			163,241.64	188,246.64	15.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	163,241.64	188,246.64	15.3%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,553,556.00	13,799,876.00	-5.2%
5) TOTAL, REVENUES			14,553,556.00	13,799,876.00	-5.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,947,267.00	14,221,810.00	-4.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,947,267.00	14,221,810.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(393,711.00)	(421,934.00)	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(393,711.00)	(421,934.00)	7.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,081,249.78	1,687,538.78	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,249.78	1,687,538.78	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,081,249.78	1,687,538.78	-18.9%
2) Ending Net Position, June 30 (E + F1e)			1,687,538.78	1,265,604.78	-25.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,687,538.78	1,265,604.78	-25.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,709.00	19,559.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,461,876.00	13,708,346.00	-5.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,971.00	71,971.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,553,556.00	13,799,876.00	-5.2%
TOTAL, REVENUES			14,553,556.00	13,799,876.00	-5.2%

Location	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
ADI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	14,942,756.00	14,221,810.00	-4.8%
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 - Interfund		5750	11.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,947,267.00	14,221,810.00	-4.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
(PENSES			14,947,267.00	14,221,810.00	-4.9%

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%
(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	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,553,556.00	13,799,876.00	-5.2%
5) TOTAL REVENUES			14,553,556.00	13,799,876.00	-5.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,947,267.00	14,221,810.00	-4.9%
General Administration	7000-7999		0.00	0.00	0.0%
t Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			14,947,267.00	14,221,810.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(393,711.00)	(421,934.00)	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(393,711.00)	(421,934.00)	7.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,081,249.78	1,687,538.78	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,249.78	1,687,538.78	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,081,249.78	1,687,538.78	-18.9%
2) Ending Net Position, June 30 (E + F1e)			1,687,538.78	1,265,604.78	-25.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,687,538.78	1,265,604.78	-25.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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)	12,269.18	12,269.18	12,269.18	11,959.77	11,959.77	11,959.77
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)	12,269.18	12,269.18	12,269.18	11,959.77	11,959.77	11,959.77
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	145.96	145.96	145.96	174.63	174.63	174.63
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)	145.96	145.96	145.96	174.63	174.63	174.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	12,415.14	12,415.14	12,415.14	12,134.40	12,134.40	12,134.40
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Schedule of Capital Assets

Covina-Valley Unified
Los Angeles County

19 64436 0000000
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,886,240.00		2,886,240.00			2,886,240.00
Work in Progress	5,030,671.00		5,030,671.00	4,538,312.00	1,316,947.00	8,252,036.00
Total capital assets not being depreciated	7,916,911.00	0.00	7,916,911.00	4,538,312.00	1,316,947.00	11,138,276.00
Capital assets being depreciated:						
Land Improvements	77,957,385.00		77,957,385.00	787,323.00		78,744,708.00
Buildings	92,388,625.00		92,388,625.00	529,624.00		92,918,249.00
Equipment	12,754,785.00		12,754,785.00	130,254.00		12,885,039.00
Total capital assets being depreciated	183,100,795.00	0.00	183,100,795.00	1,447,201.00	0.00	184,547,996.00
Accumulated Depreciation for:						
Land Improvements	(23,278,031.00)		(23,278,031.00)	3,806,152.00		(19,471,879.00)
Buildings	(46,212,385.00)		(46,212,385.00)	2,791,488.00		(43,420,897.00)
Equipment	(10,571,752.00)		(10,571,752.00)	672,366.00		(9,899,386.00)
Total accumulated depreciation	(80,062,168.00)	0.00	(80,062,168.00)	7,270,006.00	0.00	(72,792,162.00)
Total capital assets being depreciated, net	103,038,627.00	0.00	103,038,627.00	8,717,207.00	0.00	111,755,834.00
Governmental activity capital assets, net	110,955,538.00	0.00	110,955,538.00	13,255,519.00	1,316,947.00	122,894,110.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		10,261,542.97	12,831,318.08	12,854,006.43	17,277,607.89	19,217,458.47	14,647,075.86	26,465,307.60	25,328,518.55
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,343,066.15	3,343,066.15	10,401,258.57	6,017,519.07	6,017,519.07	10,401,258.57	6,017,519.07	6,017,519.07
Property Taxes	8020-8079	192,141.24	101,425.52	(26,444.21)	0.00	380,362.90	4,375,739.88	1,866,226.63	723,165.99
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	132,352.38	48,415.61	731,927.36	30,543.82	2,023,943.52	(950,405.90)	(312,717.55)	137,518.84
Other State Revenue	8300-8599	258,134.21	5,179,836.04	(394,605.56)	902,933.68	(2,589,538.70)	453,692.11	1,012,062.48	4,446,859.97
Other Local Revenue	8600-8799	1,148.57	110.67	(14,477.22)	32,851.31	61,188.93	(7,127.12)	158,838.34	239,163.20
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		3,926,842.55	8,672,853.99	10,697,658.94	6,983,847.88	5,893,475.72	14,273,157.54	8,741,928.97	11,564,227.07
C. DISBURSEMENTS									
Certified Salaries	1000-1999	158,751.87	521,853.52	4,876,811.24	5,065,559.58	5,176,156.74	5,025,047.65	5,125,135.15	5,043,460.87
Classified Salaries	2000-2999	889,321.87	1,198,344.65	1,612,645.06	1,602,338.79	1,715,507.21	1,615,426.04	1,636,955.10	1,616,034.71
Employee Benefits	3000-3999	180,219.41	264,336.93	1,069,262.71	1,964,768.14	2,036,392.77	2,117,954.90	2,058,619.11	2,053,539.35
Books and Supplies	4000-4999	62,083.49	192,695.02	375,524.20	323,142.70	199,554.55	48,568.86	218,343.51	117,832.10
Services	5000-5999	228,992.13	529,861.38	607,409.78	999,661.03	1,067,510.03	825,690.84	656,926.34	575,925.67
Capital Outlay	6000-6599	2,461.34	241.43		62,780.22		123,576.29	158,506.56	267,920.30
Other Outgo	7000-7499	3,484.25	44,707.10	27,971.97	90,348.41	268,737.03	58,830.27	24,232.25	93,452.39
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		1,525,314.36	2,752,040.03	8,569,624.96	10,108,598.87	10,463,858.33	9,815,094.85	9,878,718.02	9,768,165.39
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	6,066,372.53		2,295,567.48	5,064,601.57		7,360,169.05		
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		6,066,372.53	0.00	2,295,567.48	5,064,601.57	0.00	7,360,169.05	0.00	0.00
Liabilities									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640	5,898,125.61	5,898,125.61						
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		5,898,125.61	5,898,125.61	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET		168,246.92	(5,898,125.61)	2,295,567.48	5,064,601.57	0.00	7,360,169.05	0.00	0.00
E. NET INCREASE/DECREASE									
(B - C + D)		2,569,775.11	22,688.35	4,423,601.46	1,939,850.58	(4,570,382.61)	11,818,231.74	(1,136,789.05)	1,796,061.68
F. ENDING CASH (A + E)		12,831,318.08	12,854,006.43	17,277,607.89	19,217,458.47	14,647,075.86	26,465,307.60	25,328,518.55	27,124,580.23
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	27,124,580.23	23,772,825.02	26,106,103.66	23,848,893.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	10,401,258.57	6,017,519.07	6,017,519.07	10,401,258.57			84,396,281.00	84,396,281.00
Principal Apportionment	8020-8079	52,545.44	2,952,509.05	0.18	104,389.56	1,278,954.82		12,001,017.00	12,001,017.00
Property Taxes	8080-8099				(1,800,000.00)			(1,800,000.00)	(1,800,000.00)
Miscellaneous Funds	8100-8299	554,134.60	1,042,425.22	188,680.83	0.00	3,002,175.87		6,628,994.60	6,628,994.60
Federal Revenue	8300-8599	(2,975,574.27)	3,364,357.89	(2,084,228.99)	15,000.00	4,851,449.14		12,440,378.00	12,440,378.00
Other State Revenue	8600-8799	(3,644.98)	131,423.63	75,498.57	2,004.00	4,409,197.10		5,086,175.00	5,086,175.00
Other Local Revenue	8910-8929				50,000.00			50,000.00	50,000.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources									
TOTAL RECEIPTS		8,028,719.36	13,508,234.86	4,197,469.66	8,772,652.13	13,541,776.93	0.00	118,802,845.60	118,802,845.60
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,104,383.33	5,064,358.80	4,981,949.59	10,672,707.81	180,921.85		56,997,108.00	56,997,108.00
Classified Salaries	2000-2999	1,696,099.02	1,621,955.21	200,856.08	4,357,343.05	(610,413.56)		19,152,413.23	19,152,413.23
Employee Benefits	3000-3999	2,062,785.60	3,162,463.45	1,491,124.25	4,465,893.94	(73,884.55)		22,853,476.01	22,853,476.01
Books and Supplies	4000-4999	803,893.35	299,566.41	214,419.90	3,202,442.73	259.18		6,058,326.00	6,058,326.00
Services	5000-5999	1,144,528.39	932,244.91	497,156.75	4,375,074.32	(1,404,374.57)		11,036,607.00	11,036,607.00
Capital Outlay	6000-6599	376,231.01		(980,603.50)	935,756.35			946,870.00	946,870.00
Other Outgo	7000-7499	192,543.87	94,367.44	49,776.88	322,866.28	4,549,385.86		5,820,704.00	5,820,704.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,380,474.57	11,174,956.22	6,454,679.95	28,332,084.48	2,641,894.21	0.00	122,865,504.24	122,865,504.24
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							20,786,710.63	
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	20,786,710.63	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							11,796,251.22	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	11,796,251.22	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET		0.00	0.00	0.00	0.00	0.00	0.00	8,990,459.41	
E. NET INCREASE/DECREASE									
TRANSACTIONS									
(B - C + D)		(3,351,755.21)	2,333,278.64	(2,257,210.29)	(19,559,432.35)	10,899,882.72	0.00	4,927,800.77	(4,062,658.64)
F. ENDING CASH (A + E)		23,772,825.02	26,106,103.66	23,848,893.37	4,289,461.02				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								15,189,343.74	

California Dept of Education
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ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
JUNE										
A. BEGINNING CASH			20,811,673.62	18,535,898.23	21,053,734.72	18,167,664.76				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019								90,601,770.00
Property Taxes		8020-8079	11,166,042.22	6,459,975.16	6,459,975.16	11,166,042.20				12,001,017.00
Miscellaneous Funds		8080-8099	52,545.44	2,952,509.05	0.18	(750,000.00)	1,278,954.82			(750,000.00)
Federal Revenue		8100-8299	525,131.24	987,864.78	178,805.30	0.00	2,845,042.24			6,282,033.60
Other State Revenue		8300-8599	(2,970,798.18)	3,358,957.78	(2,080,883.61)	14,975.92	4,843,662.10			12,420,410.00
Other Local Revenue		8600-8799	(3,645.00)	131,424.09	75,498.84	2,004.01	4,409,212.71			5,086,193.00
Interfund Transfers In		8910-8929				50,000.00				50,000.00
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			8,769,275.72	13,890,730.86	4,633,395.87	10,587,411.69	13,376,871.87	0.00	125,691,423.60	125,691,423.60
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	5,113,757.15	5,073,649.18	4,991,088.78	10,692,286.48	181,253.74		57,101,667.00	57,101,667.00
Classified Salaries		2000-2999	1,704,578.80	1,630,064.30	201,860.28	4,379,127.93	(613,465.37)		19,248,167.24	19,248,167.24
Employee Benefits		3000-3999	2,230,725.50	3,419,932.67	1,612,522.84	4,829,480.83	(79,899.80)		24,714,072.00	24,714,072.00
Books and Supplies		4000-4999	710,755.28	264,859.02	189,577.48	2,831,411.76	229.15		5,356,416.00	5,356,416.00
Services		5000-5999	1,092,690.51	890,021.76	474,639.57	4,176,918.85	(1,340,767.77)		10,536,738.00	10,536,738.00
Capital Outlay		6000-6599				51,452.00			51,452.00	51,452.00
Other Outgo		7000-7499	192,543.87	94,367.44	49,776.88	322,866.28	4,549,385.86		5,820,704.00	5,820,704.00
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			11,045,051.11	11,372,894.37	7,519,465.83	27,283,544.13	2,696,735.81	0.00	122,829,216.24	122,829,216.24
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299								
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	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	(5,000,000.00)	(5,000,000.00)
Nonoperating										
Suspense Clearing		9910								
TOTAL BALANCE SHEET			0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00
E. NET INCREASE/DECREASE										
TRANSACTIONS										
(B - C + D)			(2,275,775.39)	2,517,836.49	(2,886,069.96)	(16,696,132.44)	10,680,136.06	0.00	7,862,207.36	2,862,207.36
F. ENDING CASH (A + E)			18,535,898.23	21,053,734.72	18,167,664.76	1,471,532.32				
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS									12,151,668.38	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 1,883,851.00
Less: Amount of total liabilities reserved in budget:	\$ 1,883,851.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: James Pham

Title: Director of Fiscal Services

Telephone: 626-974-7000 Ext. 2016

E-mail: jpham@cvusd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
Certificated Salaries	54,468,859.00	301	19,290.00	303	54,449,569.00	305	404,070.00		307	54,045,499.00	309
2000 - Classified Salaries	17,671,214.00	311	16,560.00	313	17,654,654.00	315	927,128.00		317	16,727,526.00	319
3000 - Employee Benefits (Excluding 3800)	21,375,017.70	321	235,311.00	323	21,139,706.70	325	534,231.00		327	20,605,475.70	329
4000 - Books, Supplies Equip Replace. (6500)	4,768,771.91	331	92,261.00	333	4,676,510.91	335	182,782.00		337	4,493,728.91	339
5000 - Services... & 7300 - Indirect Costs	11,305,874.76	341	27,179.00	343	11,278,695.76	345	4,297,480.00		347	6,981,215.76	349
TOTAL					109,199,136.37	365			TOTAL	102,853,445.37	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			72,456.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			61,745,805.70
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.03%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.03%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	102,853,445.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
Certificated	56,997,108.00	301	0.00	303	56,997,108.00	305	426,745.00		307	56,570,363.00	309
2000 - Classified Salaries	19,152,413.24	311	0.00	313	19,152,413.24	315	1,073,136.00		317	18,079,277.24	319
3000 - Employee Benefits (Excluding 3800)	22,853,476.00	321	264,312.00	323	22,589,164.00	325	562,620.00		327	22,026,544.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,058,326.00	331	0.00	333	6,058,326.00	335	377,882.00		337	5,680,444.00	339
5000 - Services . . . & 7300 - Indirect Costs	10,729,415.00	341	1,000.00	343	10,728,415.00	345	4,239,261.00		347	6,489,154.00	349
TOTAL					115,525,426.24	365			TOTAL	108,845,782.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Employment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			0.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			73,728.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			65,611,302.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.28%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	108,845,782.24
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	144,248,628.00	5,748,296.00	149,996,924.00		5,140,101.00	144,856,823.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	299,403.00		299,403.00		91,074.00	208,329.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,798,509.00	(3,408,400.00)	3,390,109.00	3,067,064.00	461,303.00	5,995,870.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	1,236,463.00	228,385.00	1,464,848.00	70,000.00		1,534,848.00	
Governmental activities long-term liabilities	152,583,003.00	2,568,281.00	155,151,284.00	3,137,064.00	5,692,478.00	152,595,870.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,545,524.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 88,739,927.70

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.12%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,307,836.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,967,473.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	673,397.61
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,990,706.61
9. Carry-Forward Adjustment (Part IV, Line F)	533,410.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,524,117.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	67,704,323.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,502,032.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,511,926.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,329.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	543,409.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	550.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,478,899.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,667,900.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,759,625.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,137,589.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	111,309,582.76

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18)

6.28%

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

(Line A10 divided by Line B18)

6.76%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,990,706.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(212,828.11)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.61%) times Part III, Line B18); zero if negative	<u>533,410.91</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.61%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.78%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>533,410.91</u>
D. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>533,410.91</u>

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,245,510.98	1,245,510.98
2. State Lottery Revenue	8560	2,044,179.00		562,003.00	2,606,182.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,044,179.00	0.00	1,807,513.98	3,851,692.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,044,179.00			2,044,179.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,044,179.00	0.00	0.00	2,044,179.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,807,513.98	1,807,513.98
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	118,085,982.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,927,013.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	3,329.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,018,382.17
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	474,691.00
4. Other Transfers Out	All	9200	7200-7299	1,424,970.00
5. Interfund Transfers Out	All	9300	7600-7629	119,020.45
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	157,806.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,746,066.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,944,264.62
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				106,214,705.37
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				106,214,705.37

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		12,269.18
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		12,269.18
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,657.03
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	99,701,279.36	7,941.37
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	99,701,279.36	7,941.37
B. Required effort (Line A.2 times 90%)	89,731,151.42	7,147.23
C. Current year expenditures (Line I.G and Line II.D)	106,214,705.37	8,657.03
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	41,524,805.00	54,402,630.00	31.01%
2. Local Special Education Property Taxes	10,906,334.00		-100.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	52,431,139.00	54,402,630.00	3.76%
B. COLA Apportionment	859,799.00	478,001.00	-44.41%
C. Growth Apportionment or Declining ADA Adjustment	(663,775.00)	(41,611.00)	-93.73%
D. Subtotal (Sum lines A.4, B, and C)	52,627,163.00	54,839,020.00	4.20%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment	212,793.00	204,000.00	-4.13%
G. Out of Home Care Apportionment	5,447,848.00	5,494,602.00	0.86%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	58,287,804.00	60,537,622.00	3.86%
K. Mental Health Apportionment	7,528,661.00	7,364,394.00	-2.18%
L. Federal IDEA Local Assistance Grants - Preschool	17,135,213.00	17,991,974.00	5.00%
M. Federal IDEA - Section 619 Preschool	427,478.00	427,478.00	0.00%
N. Other Federal Discretionary Grants	833,343.00	860,556.00	3.27%
O. Other Adjustments	36,029.00		-100.00%
P. Total SELPA Revenues (Sum lines J through O)	84,248,528.00	87,182,024.00	3.48%

Description	2013-14 Actual	2014-15 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	10,968,922.00	11,366,328.00	3.62%
Azusa Unified (DX01)	8,029,518.00	8,586,569.00	6.94%
Baldwin Park Unified (DX02)	12,214,660.00	12,866,151.00	5.33%
Bassett Unified (DX03)	3,491,594.00	3,617,546.00	3.61%
Bonita Unified (DX04)	9,774,991.00	10,213,329.00	4.48%
Charter Oak Unified (DX05)	4,132,130.00	4,277,638.00	3.52%
Claremont Unified (DX06)	5,105,659.00	5,417,133.00	6.10%
Glendora Unified (DX08)	5,913,735.00	6,225,083.00	5.26%
Walnut Valley Unified (DX10)	9,818,203.00	10,313,176.00	5.04%
West Covina Unified (DX11)	8,975,607.00	9,827,917.00	9.50%
Los Angeles County Office of Education (DX15)	1,499,340.00	0.00	-100.00%
Options for Youth-San Bernardino (DXA05)	381,944.00	392,619.00	2.79%
iQ Academy California-Los Angeles (DXA06)	207,371.00	211,610.00	2.04%
Opportunities for Learning - Baldwin Park (DXA1)	951,364.00	974,277.00	2.41%
School of Arts and Enterprise (DXA2)	364,158.00	394,245.00	8.26%
San Jose Charter Academy (DXA3)	814,093.00	852,070.00	4.66%
Opportunities For Learning - Baldwin Park II (DXA4)	1,605,239.00	1,646,333.00	2.56%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	84,248,528.00	87,182,024.00	3.48%

Preparer
Name: James Pham
Title: Director of Fiscal Services
Phone: 626-974-7000 Ext. 2016

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(3,662.00)	0.00	(287,181.00)				
Other Sources/Uses Detail					201,085.00	119,020.45		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,235.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	51,085.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,142.00	0.00	85,954.00	0.00				
Other Sources/Uses Detail					119,020.45	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(24,700.00)	201,227.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BONDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
60 AREA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	974.00	0.00						
Other Sources/Uses Detail					13,937.00	163,937.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	11.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	28,362.00	(28,362.00)	287,181.00	(287,181.00)	334,042.45	334,042.45	0.00	0.00

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

19 64436 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
0* GENERAL FUND								
Expenditure Detail	0.00	(231,194.00)	0.00	(307,192.00)				
Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,193.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	23,942.00	0.00	105,965.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	29,085.00	0.00	201,227.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Sources/Uses Detail					0.00	0.00		
Reconciliation								
21 BUILDING FUND								
Expenditure Detail	175,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Sources/Uses Detail								
Reconciliation						0.00		
6 AREA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

19 64436 000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	974.00	0.00						
Other Sources/Uses Detail					13,937.00	63,937.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	231,194.00	(231,194.00)	307,192.00	(307,192.00)	63,937.00	63,937.00		

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)
Inter 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	94,597,298.00	7.67%	101,852,787.00	3.14%	105,050,548.00
2. Federal Revenues	8100-8299	250,000.00	0.00%	250,000.00	0.00%	250,000.00
3. Other State Revenues	8300-8599	2,414,467.00	-0.67%	2,398,339.00	-1.26%	2,368,225.00
4. Other Local Revenues	8600-8799	1,535,145.00	0.00%	1,535,163.00	0.00%	1,535,181.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,201,902.00)	1.92%	(15,494,053.00)	0.29%	(15,539,286.00)
6. Total (Sum lines A1 thru A5c)		83,645,008.00	8.31%	90,592,236.00	3.45%	93,714,668.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,162,051.00		45,466,676.00
b. Step & Column Adjustment				464,625.00		469,277.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(160,000.00)		(160,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,162,051.00	0.67%	45,466,676.00	0.68%	45,775,953.00
2. Classified Salaries						
a. Base Salaries				12,200,981.00		12,261,977.00
b. Step & Column Adjustment				60,996.00		61,306.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,200,981.00	0.50%	12,261,977.00	0.50%	12,323,283.00
3. Employee Benefits	3000-3999	17,967,644.00	9.11%	19,604,162.00	9.30%	21,427,389.00
4. Books and Supplies	4000-4999	3,486,713.00	-0.10%	3,483,358.00	-0.10%	3,479,973.00
5. Services and Other Operating Expenditures	5000-5999	7,010,819.00	3.57%	7,260,829.00	0.00%	7,260,839.00
6. Capital Outlay	6000-6999	911,870.00	-98.20%	16,452.00	0.00%	16,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,185.00	0.00%	1,609,185.00	0.00%	1,609,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,893,521.00)	0.00%	(1,893,521.00)	0.00%	(1,893,521.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		86,455,742.00	1.57%	87,809,118.00	2.49%	89,999,553.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,810,734.00)		2,783,118.00		3,715,115.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,551,985.38		7,741,251.38		10,524,369.38
2. Ending Fund Balance (Sum lines C and D1)		7,741,251.38		10,524,369.38		14,239,484.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		6,200,851.00		9,398,611.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,685,966.00		3,684,877.00		3,761,159.00
2. Unassigned/Unappropriated	9790	3,963,548.38		546,904.38		987,977.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,741,251.38		10,524,369.38		14,239,484.38

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	3,685,966.00		3,684,877.00		3,761,159.00
c. Unassigned/Unappropriated	9790	3,963,548.38		546,904.38		987,977.38
(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)		7,649,514.38		4,231,781.38		4,749,136.38
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.						
FY 2015-16: 2 FTE Reduction, FY 2016-17 Additional 2 FTE Reduction						

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)
er projections for subsequent years 1 and 2 in Columns C and E; rent year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,378,994.60	-5.44%	6,032,033.60	0.26%	6,047,525.60
3. Other State Revenues	8300-8599	10,025,911.00	-0.04%	10,022,071.00	-0.07%	10,014,901.00
4. Other Local Revenues	8600-8799	3,551,030.00	0.00%	3,551,030.00	0.00%	3,551,030.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	15,201,902.00	1.92%	15,494,053.00	0.29%	15,539,286.00
6. Total (Sum lines A1 thru A5c)		35,157,837.60	-0.17%	35,099,187.60	0.15%	35,152,742.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,835,057.00		11,634,991.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						116,345.00
d. Other Adjustments				(200,066.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,835,057.00	-1.69%	11,634,991.00	1.00%	11,751,336.00
2. Classified Salaries						
a. Base Salaries				6,951,432.24		6,986,190.24
b. Step & Column Adjustment				34,758.00		34,925.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,951,432.24	0.50%	6,986,190.24	0.50%	7,021,115.24
3. Employee Benefits	3000-3999	4,885,832.00	4.59%	5,109,910.00	6.42%	5,438,147.00
4. Books and Supplies	4000-4999	2,571,613.00	-27.16%	1,873,058.00	-6.67%	1,748,170.00
5. Services and Other Operating Expenditures	5000-5999	4,025,788.00	-18.63%	3,275,909.00	-0.07%	3,273,583.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,518,711.00	0.00%	4,518,711.00	0.00%	4,518,711.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,586,329.00	0.00%	1,586,329.00	0.00%	1,586,329.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
c. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,409,762.24	-3.82%	35,020,098.24	1.01%	35,372,391.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,251,924.64)		79,089.36		(219,648.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,531,778.23		6,279,853.59		6,358,942.95
2. Ending Fund Balance (Sum lines C and D1)		6,279,853.59		6,358,942.95		6,139,294.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,279,853.59		6,358,942.95		6,139,294.31
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)		6,279,853.59		6,358,942.95		6,139,294.31

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)
AVAILABLE RESERVES						
. 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.						
FY 2015-16 Decrease in FTE						

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)
ter projections for subsequent years 1 and 2 in Columns C and E; rent year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,597,298.00	7.67%	101,852,787.00	3.14%	105,050,548.00
2. Federal Revenues	8100-8299	6,628,994.60	-5.23%	6,282,033.60	0.25%	6,297,525.60
3. Other State Revenues	8300-8599	12,440,378.00	-0.16%	12,420,410.00	-0.30%	12,383,126.00
4. Other Local Revenues	8600-8799	5,086,175.00	0.00%	5,086,193.00	0.00%	5,086,211.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
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)		118,802,845.60	5.80%	125,691,423.60	2.53%	128,867,410.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,997,108.00		57,101,667.00
b. Step & Column Adjustment				464,625.00		469,277.00
c. Cost-of-Living Adjustment				0.00		116,345.00
d. Other Adjustments				(360,066.00)		(160,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,997,108.00	0.18%	57,101,667.00	0.75%	57,527,289.00
2. Classified Salaries						
a. Base Salaries				19,152,413.24		19,248,167.24
b. Step & Column Adjustment				95,754.00		96,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,152,413.24	0.50%	19,248,167.24	0.50%	19,344,398.24
3. Employee Benefits	3000-3999	22,853,476.00	8.14%	24,714,072.00	8.71%	26,865,536.00
4. Books and Supplies	4000-4999	6,058,326.00	-11.59%	5,356,416.00	-2.39%	5,228,143.00
5. Services and Other Operating Expenditures	5000-5999	11,036,607.00	-4.53%	10,536,738.00	-0.02%	10,534,422.00
6. Capital Outlay	6000-6999	946,870.00	-94.57%	51,452.00	0.00%	51,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,127,896.00	0.00%	6,127,896.00	0.00%	6,127,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(307,192.00)	0.00%	(307,192.00)	0.00%	(307,192.00)
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
c. Other Adjustments				0.00		0.00
Total (Sum lines B1 thru B10)		122,865,504.24	-0.03%	122,829,216.24	2.07%	125,371,944.24
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,062,658.64)		2,862,207.36		3,495,466.36
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,083,763.61		14,021,104.97		16,883,312.33
2. Ending Fund Balance (Sum lines C and D1)		14,021,104.97		16,883,312.33		20,378,778.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	6,279,853.59		6,358,942.95		6,139,294.31
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		6,200,851.00		9,398,611.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,685,966.00		3,684,877.00		3,761,159.00
2. Unassigned/Unappropriated	9790	3,963,548.38		546,904.38		987,977.38
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,021,104.97		16,883,312.33		20,378,778.69

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)
AVAILABLE RESERVES						
General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,685,966.00		3,684,877.00		3,761,159.00
c. Unassigned/Unappropriated	9790	3,963,548.38		546,904.38		987,977.38
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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,649,514.38		4,231,781.38		4,749,136.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.23%		3.45%		3.79%
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?	Yes					
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)		65,792,439.00				
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)		11,959.77		11,834.70		11,602.57
Calculating the Reserves Expenditures and Other Financing Uses (Line B11)		122,865,504.24		122,829,216.24		125,371,944.24
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)		122,865,504.24		122,829,216.24		125,371,944.24
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)		3,685,965.13		3,684,876.49		3,761,158.33
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)		3,685,965.13		3,684,876.49		3,761,158.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

6,737,951.00

6,737,951.00

Actuarial

Jul 01, 2011

5. OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
728,349.00	728,349.00	728,349.00
533,742.00	533,742.00	533,742.00
533,742.00	533,742.00	533,742.00
104	104	104

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

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

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

Yes

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

3. Self-Insurance Liabilities

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

1,883,851.00
1,883,851.00

4. Self-Insurance Contributions

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1,883,851.00	1,883,851.00	1,883,851.00
1,883,851.00	1,883,851.00	1,883,851.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	568.5	560.5	558.5	556.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 19, 2014

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

May 19, 2014

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

--

7. Amount included for any tentative salary schedule increases

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

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
95.0%	95.0%	95.0%

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:

--

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

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.):

S88. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	459.3	451.8	451.8	451.8

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

May 19, 2014

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

Yes

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?

Yes

If Yes, date of budget revision board adoption:

May 19, 2014

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Yes

No

No

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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

*A 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 Data must be entered for all years.		120.5	120.5	120.5

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	No	No
527,642		
5.0%		

Negotiations Not Settled

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

Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
95.0%	95.0%	95.0%

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

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

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

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

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

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

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 16, 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

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 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?

Yes

- 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)

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2014 Financial Reporting Software - 2014.1.0
6/3/2014 4:45:54 PM

19-64436-0000000

July 1 Budget (Single Adoption)
2014-15 Budget

Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0
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19-64436-0000000

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

Covina-Valley Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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)	12,933.52	13,229.73	N/A	Met
Second Prior Year (2012-13)	12,699.25	13,016.25	N/A	Met
Prior Year (2013-14)*	12,443.81	12,415.14	0.2%	Met
Fiscal Year (2014-15)	12,134.40			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		CBEDS Actual			
Third Prior Year (2011-12)	13,335	13,256		0.6%	Met
Second Prior Year (2012-13)	13,137	12,980		1.2%	Not Met
First Prior Year (2013-14)	12,561	12,546		0.1%	Met
Budget Year (2014-15)	12,231				

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)

The "Saturday Academic School" program was fully implemented during the 2012-13 school year as an attendance strategy to capture lost student in seat time. The District also implemented the "I'm In" program. Through a combination of enrollment the district has reevaluated the enrollment to ADA ratios.

- 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.

P-2 ADA			
Fiscal Year	Estimated/Unaudited Actuals	Enrollment	Historical Ratio of ADA to Enrollment
	(Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2011-12)	12,867	13,256	97.1%
Second Prior Year (2012-13)	12,578	12,980	96.9%
First Prior Year (2013-14)	12,269	12,546	97.8%
Historical Average Ratio:			97.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.8%

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)	11,960	12,231	97.8%	Met
1st Subsequent Year (2015-16)	11,835	12,231	96.8%	Met
2nd Subsequent Year (2016-17)	11,603	12,103	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

the District reached its LCFF
gap 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.

LCFF Target (Reference Only)		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
		121,260,222.00	121,369,142.00	122,674,242.00

Step 1 - Change in Population		Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)		12,415.14	12,134.40	12,134.40	12,009.33
b. Prior Year ADA (Funded)			12,415.14	12,134.40	12,134.40
c. Difference (Step 1a minus Step 1b)			(280.74)	0.00	(125.07)
d. Percent Change Due to Population (Step 1c divided by Step 1b)			-2.26%	0.00%	-1.03%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable			
c. Gap Funding (if district is not at target)		0.00	0.00	0.00
d. Economic Recovery Target Funding (current year increment)		35,293,434.00	26,959,281.00	20,961,112.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		35,293,434.00	26,959,281.00	20,961,112.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		-2.26%	0.00%	-1.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.26% to -1.26%	-1.00% to 1.00%	-2.03% to -.03%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	11,170,686.00	12,001,017.00	12,001,017.00	12,001,017.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	88,177,416.00	96,397,298.00	102,602,787.00	105,800,548.00
District's Projected Change in LCFF Revenue:		9.32%	6.44%	3.12%
LCFF Revenue Standard:		-3.26% to -1.26%	-1.00% to 1.00%	-2.03% to -.03%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The District has projected 71% Unduplicated Students and increasing LCFF Funding Gap of 28.06% in FY 2014-15, 30.39% in FY 2015-16 and 19.50% in FY 2016-17.

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)	63,512,742.66	71,506,397.29	88.8%
Second Prior Year (2012-13)	67,493,615.35	77,760,477.58	86.8%
First Prior Year (2013-14)	72,616,269.70	82,471,827.87	88.0%
	Historical Average Ratio:		87.9%

	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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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)	75,330,676.00	86,455,742.00	87.1%	Met
1st Subsequent Year (2015-16)	77,332,815.00	87,809,118.00	88.1%	Met
2nd Subsequent Year (2016-17)	79,526,625.00	89,999,553.00	88.4%	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):	-2.26%	0.00%	-1.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.26% to 7.74%	-10.00% to 10.00%	-11.03% to 8.97%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.26% to 2.74%	-5.00% to 5.00%	-6.03% to 3.97%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	6,322,272.60		
Budget Year (2014-15)	6,628,994.60	4.85%	Yes
1st Subsequent Year (2015-16)	6,282,033.60	-5.23%	Yes
2nd Subsequent Year (2016-17)	6,297,525.60	0.25%	No

Explanation:
(required if Yes)

Projected increase in Revenue for Special Ed IDEA Local Assistant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	15,938,422.00		
Budget Year (2014-15)	12,440,378.00	-21.95%	Yes
1st Subsequent Year (2015-16)	12,420,410.00	-0.16%	No
2nd Subsequent Year (2016-17)	12,383,126.00	-0.30%	No

Explanation:
(required if Yes)

Common Core Revenue was received in FY 2013-14 in amount of \$2.6M and no new money in FY 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	5,183,230.00		
Budget Year (2014-15)	5,086,175.00	-1.87%	No
1st Subsequent Year (2015-16)	5,086,193.00	0.00%	No
2nd Subsequent Year (2016-17)	5,086,211.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	4,768,771.91		
Budget Year (2014-15)	6,058,326.00	27.04%	Yes
1st Subsequent Year (2015-16)	5,356,416.00	-11.59%	Yes
2nd Subsequent Year (2016-17)	5,228,143.00	-2.39%	No

Explanation:
(required if Yes)

Additional 4618K budgeted for IMF. EIA program was budgeted full \$ amount comparing to Estimated Actuals.

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

First Prior Year (2013-14)	11,593,055.76		
Budget Year (2014-15)	11,036,607.00	-4.80%	No
1st Subsequent Year (2015-16)	10,536,738.00	-4.53%	No
2nd Subsequent Year (2016-17)	10,534,422.00	-0.02%	No

Explanation:
(required if Yes)

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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)	27,443,924.60		
Budget Year (2014-15)	24,155,547.60	-11.98%	Met
1st Subsequent Year (2015-16)	23,788,636.60	-1.52%	Met
2nd Subsequent Year (2016-17)	23,766,862.60	-0.09%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2013-14)	16,361,827.67		
Budget Year (2014-15)	17,094,933.00	4.48%	Met
1st Subsequent Year (2015-16)	15,893,154.00	-7.03%	Met
2nd Subsequent Year (2016-17)	15,762,565.00	-0.82%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

--

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

--

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

--

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

--

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

--

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

- 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)

65,792,439.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

122,865,504.24			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
122,865,504.24	1,228,655.04	3,227,035.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,227,946.00	3,355,764.41	3,542,580.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	16,881,468.63	11,568,175.09	5,917,668.38
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	19,909,414.63	14,923,939.50	9,460,248.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	108,211,282.75	115,018,576.95	118,085,982.99
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)		63,288,706.51	65,538,441.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	108,211,282.75	178,307,283.46	183,624,423.99
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	18.4%	8.4%	5.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.1%	2.8%	1.7%

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)	4,571,220.12	71,506,397.29	N/A	Met
Second Prior Year (2012-13)	(3,712,022.11)	80,918,001.37	4.6%	Not Met
First Prior Year (2013-14)	(6,227,477.46)	82,590,848.32	7.5%	Not Met
Budget Year (2014-15) (Information only)	(2,810,734.00)	86,455,742.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District settled with bargaining units with 4.95% in FY 2013-14. For FY 2014-15, an increase 4.05% COLA for Teachers bargaining unit and 3.5% for CSEA and Management/Confidential.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2011-12)	14,002,970.73	15,970,154.83	N/A		Met
Second Prior Year (2012-13)	18,138,614.83	20,541,374.95	N/A		Met
First Prior Year (2013-14)	14,082,675.20	16,779,462.84	N/A		Met
Budget Year (2014-15) (Information only)	10,551,985.38				

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

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

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

- 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):	11,960	11,835	11,603
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
65,792,439.00		

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)	122,865,504.24	122,829,216.24	125,371,944.24
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,865,504.24	122,829,216.24	125,371,944.24
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,685,965.13	3,684,876.49	3,761,158.33
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)	3,685,965.13	3,684,876.49	3,761,158.33

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.
... other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,685,966.00	3,684,877.00	3,761,159.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,963,548.38	546,904.38	987,977.38
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,649,514.38	4,231,781.38	4,749,136.38
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.23%	3.45%	3.79%
District's Reserve Standard (Section 10B, Line 7):	3,685,965.13	3,684,876.49	3,761,158.33
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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?

Yes

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

The District's Mandated Cost claims for STAR reporting reimbursement is under audit by the State Controller office. The audit period is covering 97-98 to 03-04. The potential liability to the District for disallowed claims equal \$360K.

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)	(11,246,941.14)			
Budget Year (2014-15)	(15,201,902.00)	3,954,960.86	35.2%	Not Met
1st Subsequent Year (2015-16)	(15,494,053.00)	292,151.00	1.9%	Met
2nd Subsequent Year (2016-17)	(15,539,286.00)	45,233.00	0.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	201,085.00			
Budget Year (2014-15)	50,000.00	(151,085.00)	-75.1%	Not Met
1st Subsequent Year (2015-16)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	50,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	119,020.00			
Budget Year (2014-15)	0.00	(119,020.00)	-100.0%	Not Met
Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
Subsequent Year (2016-17)	0.00	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)

SACS reclass contributions object code 8091 to 8980.

- 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)

One Time Transfer from Enterprise Fund to General in Amount of \$150K.

- 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)

Tier III Cal Safe ends contribution in FY 2014-15.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	General Fund	246,756
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	General Fund	General Fund	1,872,603
State School Building Loans				
Compensated Absences				

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

GOB 2011 Series A, Refunding	14	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	13,195,000
GOB 2001 Series B	15	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,118,122
GOB 2006 Series A	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	1,855,000
GOB 2006 Series B	20	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	20,917,644
QZAB	9	Building Fund 21.1	Building Fund 21.1	3,590,299
GOB 2012 Series A & Refund 2013	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	70,500,000
TOTAL:				142,295,424

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	123,378	123,378	123,378	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	426,421	1,118,187	1,118,187	1,118,187
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2011 Series A, Refunding	1,093,563	1,098,863	1,147,613	1,147,613
GOB 2001 Series B	2,045,424	2,129,599	2,228,749	2,228,749
GOB 2006 Series A	2,821,019	2,993,744	2,643,369	2,643,369
GOB 2006 Series B	840,000	825,000	1,305,000	1,305,374,533
QZAB	349,105	361,509	374,533	374,533
GOB 2012 Series A & Refund 2013	1,192,434	3,129,425	3,598,825	3,598,825
Total Annual Payments:	8,891,344	11,779,705	12,539,654	1,316,485,809
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Increase in debt service payments are related to the issuance of General Obligation Bonds (measure CC) which are paid by Local Property Tax Assessments.

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)