

**2014-2015 ADOPTED BUDGET
GENERAL FUND - UNRESTRICTED AND RESTRICTED
INCOME**

	2013-14 Estimated Actuals		2014-15 Budget	
	Unrestricted	Restricted	Unrestricted	Restricted
INCOME BY SOURCE				
REVENUE		Total		Total
State Aid	19,075,367	-	21,644,330	-
Education Protection Account State Aid	4,217,937	-	4,217,937	-
State Aid - Prior Years Adjustment	-	-	7,227,772	-
Property Taxes	6,927,477	170,098	-	170,098
Special Education-Property Tax Transfer	(1,255,254)	-	-	-
Charter School In Lieu Taxes	-	-	(1,311,712)	-
Subtotal	28,965,527	170,098	31,778,327	170,098
FEDERAL INCOME				
Impact Aid	146,709	-	141,150	-
Titles I, II, III, V	-	724,593	-	1,027,206
SPED IDEA (PL98-377)	-	872,249	-	872,249
SPED IDEA (PL 94-143)	-	147,317	-	131,539
Other Federal Revenue	-	189,055	-	144,183
Subtotal	146,709	1,933,214	141,150	2,175,177
OTHER INCOME				
Special Education-Infant	-	713,779	-	713,779
Mandated Block Grant	119,511	-	130,217	-
Lottery Income	580,566	154,517	612,029	145,721
California Clean Energy Jobs Act	-	130,000	-	-
Common Core State Standards Implementation	-	897,700	-	-
Other State Revenue	12,411	224,887	11,903	143,439
Subtotal	712,488	2,120,883	754,149	1,002,939
LOCAL INCOME				
Interest	20,290	-	20,803	-
Transportation Fees	33,850	-	32,500	-
Other Local	826,175	3,259,929	738,269	3,228,349
Subtotal	880,315	3,259,929	791,572	3,228,349
TOTAL INCOME	30,705,039	7,484,124	33,465,198	6,576,563
BEGINNING BALANCE	5,809,445	1,260,625	3,722,981	1,462,316
TOTAL INCOME AND BEGINNING BALANCE	36,514,484	8,744,749	37,188,179	8,038,879

TOTAL INCOME

BEGINNING BALANCE

TOTAL INCOME AND BEGINNING BALANCE

EXPENDITURES

OBJECT CATEGORIES	2013-14 Estimated Actuals			2014-15 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CERTIFICATED SALARIES						
Teacher's Salaries	13,307,892	3,374,642	16,682,534	13,404,159	3,512,210	16,916,369
Certificated Pupil Support Salaries	627,181	88,287	715,468	631,165	84,300	715,465
Certificated Supervisors' and Administrators' Salaries	1,532,724	128,753	1,532,724	1,773,307	-	1,896,791
Subtotal	15,467,797	3,591,682	19,059,479	15,808,631	3,719,994	19,528,625
CLASSIFIED SALARIES						
Instructional Aides' Salaries	64,279	1,326,394	1,390,673	72,587	1,284,006	1,356,593
Classified Support Salaries	1,443,443	540,594	1,984,037	1,515,165	558,046	2,073,211
Classified Supervisors' and Administrators' Salaries	597,052	71,091	668,143	611,819	63,905	675,724
Clerical and Office Staff Salaries	1,270,392	81,295	1,351,687	1,297,890	73,107	1,370,997
Other Classified Salaries	251,212	356,367	607,579	393,462	345,000	738,462
Subtotal	3,626,378	2,375,741	6,002,119	3,890,923	2,324,064	6,214,987
EMPLOYEE BENEFITS						
Benefits	6,418,032	2,415,858	8,833,890	7,215,617	2,685,726	9,901,343
Subtotal	6,418,032	2,415,858	8,833,890	7,215,617	2,685,726	9,901,343
BOOKS AND SUPPLIES						
Textbooks	371,220	519,428	890,648	573,204	-	573,204
Other Books	2,567	619	3,186	-	-	-
Instructional Materials and Supplies	941,391	578,382	1,519,773	859,650	399,638	1,259,288
Noncapitalized Equipment	42,383	26,750	69,133	72,635	26,750	99,385
Subtotal	1,357,561	1,125,179	2,482,740	1,505,489	426,388	1,931,877
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services	-	231,645	231,645	-	524,149	524,149
Travel and Conferences	87,823	88,632	176,455	101,161	75,826	176,987
Dues and Memberships	20,867	540	21,407	25,267	540	25,807
Insurance	213,947	-	213,947	228,535	-	228,535
Operation and Housekeeping	1,049,784	13,327	1,063,111	1,069,284	4,225	1,073,509
Rentals, Leases and Repairs	136,365	70,126	206,491	126,001	74,987	200,988
Transfers of Direct Costs	(590,972)	590,972	-	(604,410)	604,410	-
Transfers of Direct Costs - Interfund	(205,313)	18,000	(187,313)	(179,822)	18,000	(161,822)
Professional/Consulting Services	1,387,098	558,426	1,945,524	975,604	825,976	1,801,580
Communications	156,920	7,872	164,792	176,624	7,443	184,067
Subtotal	2,256,519	1,579,540	3,836,059	1,918,244	2,135,556	4,053,800

EXPENDITURES Continued

	2013-14 Estimated Actuals			2014-15 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CAPITAL OUTLAY						
Buildings and Improvements of Buildings	-	-	-	-	-	-
Equipment	283,486	5,501	288,987	10,000	-	10,000
Subtotal	283,486	5,501	288,987	10,000	-	10,000
OTHER OUTGO						
Other Debt Service - Principal	37,343	-	37,343	33,095	-	33,095
Transfers of Indirect Costs	(478,227)	478,227	-	(396,589)	396,589	-
Transfers of Indirect Costs - Interfund	(97,608)	-	(97,608)	(91,423)	-	(91,423)
Subtotal	(538,492)	478,227	(60,265)	(454,917)	396,589	(58,328)
TOTAL EXPENDITURES	28,871,281	11,571,728	40,443,009	29,893,987	11,688,317	41,582,304
OTHER						
Interfund Transfers In	369,073	-	369,073	28,606	-	28,606
FINANCING						
Contributions	(4,289,295)	4,289,295	-	(4,605,111)	4,605,111	-
SOURCES						
Subtotal	(3,920,222)	4,289,295	369,073	(4,576,505)	4,605,111	28,606
ENDING BALANCE	3,722,981	1,462,316	5,185,298	2,717,687	955,673	3,673,361
FUND BALANCE						
Revolving Cash	27,000	-	27,000	27,000	-	27,000
RESERVES						
Restricted	-	1,462,316	1,462,316	-	955,673	955,673
Reserved Amounts	2,482,691	-	2,482,691	1,443,218	-	1,443,218
3% of Total Expenditures Requirement	-	-	-	-	-	-
Designated for Economic Uncertainties	1,213,290	-	1,213,290	1,247,469	-	1,247,469

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: LUSD Administration Bldg-Buss Conf Rm
Date: June 09, 2014

Place: LUSD Administration Bldg-MP Rm
Date: June 12, 2014
Time: 06:00 PM

Adoption Date: June 20, 2014

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

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Accounting Manager

E-mail: segeskog@lsusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 20, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

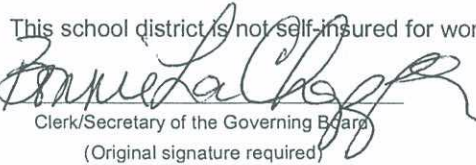
Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

Information is available through the San Diego County Office of Education/Joint Powers of Authority (JPA).

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

Signed


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

Date of Meeting: Jun 20, 2014

For additional information on this certification, please contact:

Name: Sherrie Egeskog

Title: Director of Finance

Telephone: 619-390-2604

E-mail: segeskog@lsusd.net

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,965,527.00	170,098.00	29,135,625.00	31,778,327.00	170,098.00	31,948,425.00	9.7%
2) Federal Revenue		8100-8299	146,709.00	1,933,214.00	2,079,923.00	141,150.00	2,175,177.00	2,316,327.00	11.4%
3) Other State Revenue		8300-8599	712,488.00	2,120,883.00	2,833,371.00	754,149.00	1,002,939.00	1,757,088.00	-38.0%
4) Other Local Revenue		8600-8799	880,315.00	3,259,929.00	4,140,244.00	791,572.00	3,228,349.00	4,019,921.00	-2.9%
5) TOTAL REVENUES			30,705,039.00	7,484,124.00	38,189,163.00	33,465,198.00	6,576,563.00	40,041,761.00	4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,467,797.00	3,591,682.00	19,059,479.00	15,808,631.00	3,719,994.00	19,528,625.00	2.5%
2) Classified Salaries		2000-2999	3,626,378.00	2,375,741.00	6,002,119.00	3,890,923.00	2,324,064.00	6,214,987.00	3.5%
3) Employee Benefits		3000-3999	6,418,032.00	2,415,858.00	8,833,890.00	7,215,617.00	2,685,726.00	9,901,343.00	12.1%
4) Books and Supplies		4000-4999	1,357,561.00	1,125,179.00	2,482,740.00	1,505,489.00	426,388.00	1,931,877.00	-22.2%
5) Services and Other Operating Expenditures		5000-5999	2,256,519.00	1,579,540.00	3,836,059.00	1,918,244.00	2,135,556.00	4,053,800.00	5.7%
6) Capital Outlay		6000-6999	283,486.00	5,501.00	288,987.00	10,000.00	0.00	10,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,343.00	0.00	37,343.00	33,095.00	0.00	33,095.00	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(575,835.00)	478,227.00	(97,608.00)	(488,012.00)	396,589.00	(91,423.00)	-6.3%
9) TOTAL EXPENDITURES			28,871,281.00	11,571,728.00	40,443,009.00	29,893,987.00	11,688,317.00	41,582,304.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,833,758.00	(4,087,604.00)	(2,253,846.00)	3,571,211.00	(5,111,754.00)	(1,540,543.00)	-31.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	369,073.00	0.00	369,073.00	28,606.00	0.00	28,606.00	-92.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	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	(4,289,295.00)	4,289,295.00	0.00	(4,605,111.00)	4,605,111.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,920,222.00)	4,289,295.00	369,073.00	(4,576,505.00)	4,605,111.00	28,606.00	-92.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,086,464.00)	201,691.00	(1,884,773.00)	(1,005,294.00)	(506,643.00)	(1,511,937.00)	-19.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
2) Ending Balance, June 30 (E + F1e)			3,722,981.34	1,462,316.23	5,185,297.57	2,717,687.34	955,673.23	3,673,360.57	-29.2%
Components of Ending Fund Balance									
a) Nonspendable			27,000.00	0.00	27,000.00	27,000.00	0.00	27,000.00	0.0%
Revolving Cash			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,462,316.23	1,462,316.23	0.00	955,673.50	955,673.50	-34.6%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			2,482,691.07	0.00	2,482,691.07	1,443,218.34	0.00	1,443,218.34	-41.9%
Other Assignments									
e) Unassigned/unappropriated			1,213,290.27	0.00	1,213,290.27	1,247,469.00	0.00	1,247,469.00	2.8%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(0.27)	(0.27)	New

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

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

Lakeside Union Elementary
San Diego County

Description (G9 + H2) - (I6 + J2)	2013-14 Estimated Actuals		2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Resource Codes	Total Fund col. A + B (C)					
Object Codes	0.00	0.00	0.00			
						0.00

Description	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	19,075,367.00	0.00	19,075,367.00	21,644,330.00	0.00	21,644,330.00	13.5%
Education Protection Account State Aid - Current Year	4,217,937.00	0.00	4,217,937.00	4,217,937.00	0.00	4,217,937.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	65,323.00	0.00	65,323.00	68,277.00	0.00	68,277.00	4.5%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	7,086,049.00	0.00	7,086,049.00	7,406,536.00	0.00	7,406,536.00	4.5%
Unsecured Roll Taxes	246,055.00	0.00	246,055.00	246,055.00	0.00	246,055.00	0.0%
Prior Years' Taxes	(5,959.00)	0.00	(5,959.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes	256,298.00	0.00	256,298.00	265,096.00	0.00	265,096.00	3.4%
Education Revenue Augmentation Fund (ERAF)	(838,043.00)	0.00	(838,043.00)	(875,946.00)	0.00	(875,946.00)	4.5%
Community Redevelopment Funds (SB 617/699/1992)	117,754.00	0.00	117,754.00	117,754.00	0.00	117,754.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	30,220,781.00	0.00	30,220,781.00	33,090,039.00	0.00	33,090,039.00	9.5%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,255,254.00)	0.00	(1,255,254.00)	(1,311,712.00)	0.00	(1,311,712.00)	4.5%
Property Taxes Transfers	0.00	170,098.00	170,098.00	0.00	170,098.00	170,098.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			28,965,527.00	170,098.00	29,135,625.00	31,778,327.00	170,098.00	31,948,425.00	9.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	146,709.00	0.00	146,709.00	141,150.00	0.00	141,150.00	-3.8%
Special Education Entitlement		8181	0.00	872,249.00	872,249.00	0.00	872,249.00	872,249.00	0.0%
Special Education Discretionary Grants		8182	0.00	147,317.00	147,317.00	0.00	131,539.00	131,539.00	-10.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	465,384.00	465,384.00	0.00	384,212.00	384,212.00	-17.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	148,408.00	148,408.00	0.00	148,275.00	148,275.00	-0.1%
NCLB: Title III, Immigrant Education Program	4201	8290	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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		33,502.00	33,502.00		33,502.00	33,502.00	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	3011-3020, 3026-3205, 4036-4126, 5510	8290		77,299.00	77,299.00		461,217.00	461,217.00	496.7%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	189,055.00	189,055.00	0.00	144,183.00	144,183.00	-23.7%
TOTAL, FEDERAL REVENUE			146,709.00	1,933,214.00	2,079,923.00	141,150.00	2,175,177.00	2,316,327.00	11.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	713,779.00	713,779.00	0.00	713,779.00	713,779.00	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	119,511.00	0.00	119,511.00	130,217.00	0.00	130,217.00	9.0%
Lottery - Unrestricted and Instructional Materials		8560	580,566.00	154,517.00	735,083.00	612,029.00	145,721.00	757,750.00	3.1%
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	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		130,000.00	130,000.00			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		897,700.00	897,700.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	12,411.00	224,887.00	237,298.00	11,903.00	143,439.00	155,342.00		-34.5%
TOTAL, OTHER STATE REVENUE			712,488.00	2,120,883.00	2,833,371.00	754,149.00	1,002,939.00	1,757,088.00		-38.0%

Description	2013-14 Estimated Actuals		2014-15 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%	
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%	
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%	
Other	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	144,112.00	144,112.00	0.00	144,112.00	144,112.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	25,500.00	0.00	25,500.00	25,500.00	0.00	25,500.00	0.0%
Interest	20,290.00	0.00	20,290.00	20,803.00	0.00	20,803.00	2.5%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	33,850.00	0.00	33,850.00	32,500.00	0.00	32,500.00	-4.0%
Interagency Services	452,926.00	600,919.00	1,053,845.00	495,562.00	537,167.00	1,032,729.00	-2.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	347,749.00	0.00	347,749.00	217,207.00	0.00	217,207.00	-37.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792	2,514,898.00	0.00	2,514,898.00	2,547,070.00	0.00	2,547,070.00	1.3%
From County Offices	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			880,315.00	3,259,929.00	4,140,244.00	791,572.00	3,228,349.00	4,019,921.00	-2.9%
TOTAL, REVENUES			30,705,039.00	7,484,124.00	38,189,163.00	33,465,198.00	6,576,563.00	40,041,761.00	4.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,307,892.00	3,374,642.00	16,682,534.00	13,404,159.00	3,512,210.00	16,916,369.00	1.4%
Certificated Pupil Support Salaries		1200	627,181.00	88,287.00	715,468.00	631,165.00	84,300.00	715,465.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,532,724.00	128,753.00	1,661,477.00	1,773,307.00	123,484.00	1,896,791.00	14.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,467,797.00	3,591,682.00	19,059,479.00	15,808,631.00	3,719,994.00	19,528,625.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	64,279.00	1,326,394.00	1,390,673.00	72,587.00	1,284,006.00	1,356,593.00	-2.5%
Classified Support Salaries		2200	1,443,443.00	540,594.00	1,984,037.00	1,515,165.00	558,046.00	2,073,211.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	597,052.00	71,091.00	668,143.00	611,819.00	63,905.00	675,724.00	1.1%
Clerical, Technical and Office Salaries		2400	1,270,392.00	81,295.00	1,351,687.00	1,297,890.00	73,107.00	1,370,997.00	1.4%
Other Classified Salaries		2900	251,212.00	356,367.00	607,579.00	393,462.00	345,000.00	738,462.00	21.5%
TOTAL, CLASSIFIED SALARIES			3,626,378.00	2,375,741.00	6,002,119.00	3,890,923.00	2,324,064.00	6,214,987.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,277,233.00	289,957.00	1,567,190.00	1,469,933.00	344,458.00	1,814,391.00	15.8%
PERS		3201-3202	358,481.00	242,035.00	600,516.00	399,500.00	242,132.00	641,632.00	6.8%
OASDI/Medicare/Alternative		3301-3302	492,816.00	240,689.00	733,505.00	520,668.00	230,640.00	751,308.00	2.4%
Health and Welfare Benefits		3401-3402	3,587,373.00	1,417,173.00	5,004,546.00	4,092,953.00	1,623,489.00	5,716,442.00	14.2%
Unemployment Insurance		3501-3502	9,612.00	3,024.00	12,636.00	25,852.00	2,455.00	28,307.00	124.0%
Workers' Compensation		3601-3602	336,104.00	105,313.00	441,417.00	352,622.00	122,817.00	475,439.00	7.7%
OPEB, Allocated		3701-3702	179,482.00	52,344.00	231,826.00	179,321.00	53,795.00	233,116.00	0.6%
OPEB, Active Employees		3751-3752	176,321.00	65,323.00	241,644.00	174,768.00	65,940.00	240,708.00	-0.4%
Other Employee Benefits		3901-3902	610.00	0.00	610.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,418,032.00	2,415,858.00	8,833,890.00	7,215,617.00	2,685,726.00	9,901,343.00	12.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	371,220.00	519,428.00	890,648.00	573,204.00	0.00	573,204.00	-35.6%
Books and Other Reference Materials		4200	2,567.00	619.00	3,186.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	941,391.00	578,382.00	1,519,773.00	859,650.00	399,638.00	1,259,288.00	-17.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	42,383.00	26,750.00	69,133.00	72,635.00	26,750.00	99,385.00	43.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,357,561.00	1,125,179.00	2,482,740.00	1,505,489.00	426,388.00	1,931,877.00	-22.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	231,645.00	231,645.00	0.00	524,149.00	524,149.00	126.3%
Travel and Conferences		5200	87,823.00	88,632.00	176,455.00	101,161.00	75,826.00	176,987.00	0.3%
Dues and Memberships		5300	20,867.00	540.00	21,407.00	25,267.00	540.00	25,807.00	20.6%
Insurance		5400 - 5450	213,947.00	0.00	213,947.00	228,535.00	0.00	228,535.00	6.8%
Operations and Housekeeping Services		5500	1,049,784.00	13,327.00	1,063,111.00	1,069,284.00	4,225.00	1,073,509.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,365.00	70,126.00	206,491.00	126,001.00	74,987.00	200,988.00	-2.7%
Transfers of Direct Costs		5710	(590,972.00)	590,972.00	0.00	(604,410.00)	604,410.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,313.00)	18,000.00	(187,313.00)	(179,822.00)	18,000.00	(161,822.00)	-13.6%
Professional/Consulting Services and Operating Expenditures		5800	1,387,098.00	558,426.00	1,945,524.00	975,604.00	825,976.00	1,801,580.00	-7.4%
Communications		5900	156,920.00	7,872.00	164,792.00	176,624.00	7,443.00	184,067.00	11.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,256,519.00	1,579,540.00	3,836,059.00	1,918,244.00	2,135,556.00	4,053,800.00	5.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Equipment		6400	283,486.00	5,501.00	288,987.00	10,000.00	0.00	10,000.00	-96.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, CAPITAL OUTLAY			283,486.00	5,501.00	288,987.00	10,000.00	0.00	10,000.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	37,343.00	0.00	37,343.00	33,095.00	0.00	33,095.00	-11.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,343.00	0.00	37,343.00	33,095.00	0.00	33,095.00	-11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(478,227.00)	478,227.00	0.00	(396,589.00)	396,589.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,608.00)	0.00	(97,608.00)	(91,423.00)	0.00	(91,423.00)	-6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(575,835.00)	478,227.00	(97,608.00)	(488,012.00)	396,589.00	(91,423.00)	-6.3%
TOTAL, EXPENDITURES			28,871,281.00	11,571,728.00	40,443,009.00	29,893,987.00	11,688,317.00	41,582,304.00	2.8%

Description	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F	
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	334,695.00	334,695.00	0.00	28,606.00	28,606.00	-91.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	34,378.00	34,378.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			369,073.00	369,073.00	0.00	28,606.00	28,606.00	-92.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,289,295.00)	4,289,295.00	0.00	(4,605,111.00)	4,605,111.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,289,295.00)	4,289,295.00	0.00	(4,605,111.00)	4,605,111.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,920,222.00)	4,289,295.00	369,073.00	(4,576,505.00)	4,605,111.00	28,606.00	-92.2%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,965,527.00	170,098.00	29,135,625.00	31,778,327.00	170,098.00	31,948,425.00	0.0%
2) Federal Revenue		8100-8299	146,709.00	1,933,214.00	2,079,923.00	141,150.00	2,175,177.00	2,316,327.00	0.0%
3) Other State Revenue		8300-8599	712,488.00	2,120,883.00	2,833,371.00	754,149.00	1,002,939.00	1,757,088.00	0.0%
4) Other Local Revenue		8600-8799	880,315.00	3,259,929.00	4,140,244.00	791,572.00	3,228,349.00	4,019,921.00	0.0%
5) TOTAL REVENUES			30,705,039.00	7,484,124.00	38,189,163.00	33,465,198.00	6,576,563.00	40,041,761.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		18,688,734.00	8,942,929.00	27,631,663.00	19,268,868.00	9,037,815.00	28,306,683.00	2.4%
2) Instruction - Related Services	2000-2999		3,047,820.00	468,805.00	3,516,625.00	3,369,634.00	442,571.00	3,812,205.00	8.4%
3) Pupil Services	3000-3999		2,449,659.00	523,470.00	2,973,129.00	2,707,520.00	521,916.00	3,229,436.00	8.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,811,925.00	481,335.00	3,293,260.00	2,577,730.00	396,589.00	2,974,319.00	-9.7%
8) Plant Services	8000-8999		1,835,800.00	1,155,189.00	2,990,989.00	1,937,140.00	1,289,426.00	3,226,566.00	7.9%
9) Other Outgo	9000-9999	Except 7600-7699	37,343.00	0.00	37,343.00	33,095.00	0.00	33,095.00	-11.4%
10) TOTAL EXPENDITURES			28,871,281.00	11,571,728.00	40,443,009.00	29,893,987.00	11,688,317.00	41,582,304.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,833,758.00	(4,087,604.00)	(2,253,846.00)	3,571,211.00	(5,111,754.00)	(1,540,543.00)	-31.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	369,073.00	0.00	369,073.00	28,606.00	0.00	28,606.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out									
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(4,289,295.00)	4,289,295.00	0.00	(4,605,111.00)	4,605,111.00	0.00	0.0%
3) Contributions			(3,920,222.00)	4,289,295.00	369,073.00	(4,576,505.00)	4,605,111.00	28,606.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									

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)			(2,086,464.00)	201,691.00	(1,884,773.00)	(1,005,294.00)	(506,643.00)	(1,511,937.00)	-19.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,809,445.34	1,260,625.23	7,070,070.57	3,722,981.34	1,462,316.23	5,185,297.57	-26.7%
e) Adjusted Beginning Balance (F1c + F1d)			3,722,981.34	1,462,316.23	5,185,297.57	2,717,687.34	955,673.23	3,673,360.57	-29.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	27,000.00	0.00	27,000.00	27,000.00	0.00	27,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,462,316.23	1,462,316.23	0.00	955,673.50	955,673.50	-34.6%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			2,482,691.07	0.00	2,482,691.07	1,443,218.34	0.00	1,443,218.34	-41.9%
Other Assignments (by Resource/Object)		9780							
e) Unassigned/unappropriated		9789	1,213,290.27	0.00	1,213,290.27	1,247,469.00	0.00	1,247,469.00	2.8%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.27)	(0.27)	New

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Restricted Balance Detail

37 68189 0000000
 Form 01

Lakeside Union Elementary
 San Diego County

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	110,629.75	86,300.75
6230	California Clean Energy Jobs Act	130,000.00	0.00
6300	Lottery: Instructional Materials	428,708.81	529,692.81
6512	Special Ed: Mental Health Services	199,999.73	0.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.74	0.74
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.47	0.47
7405	Common Core State Standards Implementation	253,298.00	0.00
7810	Other Restricted State	1,086.00	1,086.00
9010	Other Restricted Local	338,592.73	338,592.73
Total, Restricted Balance		1,462,316.23	955,673.50

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	112,969.00	113,219.00	0.2%
4) Other Local Revenue		8600-8799	1,399,986.00	1,307,560.00	-6.6%
5) TOTAL, REVENUES			1,512,955.00	1,420,779.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	85,279.00	82,072.00	-3.8%
2) Classified Salaries		2000-2999	734,382.00	736,494.00	0.3%
3) Employee Benefits		3000-3999	291,958.00	305,099.00	4.5%
4) Books and Supplies		4000-4999	20,588.00	17,500.00	-15.0%
5) Services and Other Operating Expenditures		5000-5999	270,285.00	262,817.00	-2.8%
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	6,367.00	785.00	-87.7%
9) TOTAL, EXPENDITURES			1,408,859.00	1,404,767.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			104,096.00	16,012.00	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,096.00	16,012.00	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,762.66	588,858.66	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,762.66	588,858.66	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,762.66	588,858.66	21.5%
2) Ending Balance, June 30 (E + F1e)			588,858.66	604,870.66	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			588,858.66	604,870.66	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	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	112,969.00	113,219.00	0.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,969.00	113,219.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,948.00	1,806.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,398,038.00	1,305,754.00	-6.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,399,986.00	1,307,560.00	-6.6%
TOTAL, REVENUES			1,512,955.00	1,420,779.00	-6.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	85,279.00	82,072.00	-3.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			85,279.00	82,072.00	-3.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	78,828.00	70,741.00	-10.3%
Classified Support Salaries		2200	25,876.00	24,055.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	78,241.00	79,341.00	1.4%
Clerical, Technical and Office Salaries		2400	53,484.00	108,060.00	102.0%
Other Classified Salaries		2900	497,953.00	454,297.00	-8.8%
TOTAL, CLASSIFIED SALARIES			734,382.00	736,494.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,167.00	2,893.00	-8.7%
PERS		3201-3202	61,439.00	73,193.00	19.1%
OASDI/Medicare/Alternative		3301-3302	61,048.00	60,821.00	-0.4%
Health and Welfare Benefits		3401-3402	135,574.00	136,886.00	1.0%
Unemployment Insurance		3501-3502	415.00	409.00	-1.4%
Workers' Compensation		3601-3602	14,778.00	15,330.00	3.7%
OPEB, Allocated		3701-3702	8,158.00	7,367.00	-9.7%
OPEB, Active Employees		3751-3752	7,379.00	8,200.00	11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			291,958.00	305,099.00	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,588.00	15,500.00	-16.6%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,588.00	17,500.00	-15.0%

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	8,702.00	8,702.00	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	196,340.00	188,872.00	-3.8%
Professional/Consulting Services and Operating Expenditures		5800	65,243.00	65,243.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,285.00	262,817.00	-2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,367.00	785.00	-87.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,367.00	785.00	-87.7%
TOTAL, EXPENDITURES			1,408,859.00	1,404,767.00	-0.3%

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

Description	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	112,969.00	113,219.00	0.2%
4) Other Local Revenue		8600-8799	1,399,986.00	1,307,560.00	-6.6%
5) TOTAL, REVENUES			1,512,955.00	1,420,779.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		294,914.00	298,682.00	1.3%
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		1,100,278.00	1,098,425.00	-0.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,367.00	785.00	-87.7%
8) Plant Services	8000-8999		7,300.00	6,875.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,408,859.00	1,404,767.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			104,096.00	16,012.00	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,096.00	16,012.00	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,762.66	588,858.66	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,762.66	588,858.66	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,762.66	588,858.66	21.5%
2) Ending Balance, June 30 (E + F1e)			588,858.66	604,870.66	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			588,858.66	604,870.66	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
9010	Other Restricted Local	588,858.66	604,870.66
Total, Restricted Balance		<u>588,858.66</u>	<u>604,870.66</u>

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	667.00	658.00	-1.3%
5) TOTAL, REVENUES			667.00	658.00	-1.3%
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	135,703.00	41,703.00	-69.3%
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			135,703.00	41,703.00	-69.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,036.00)	(41,045.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,036.00)	(41,045.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,587.77	72,551.77	-65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,587.77	72,551.77	-65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,587.77	72,551.77	-65.1%
2) Ending Balance, June 30 (E + F1e)			72,551.77	31,506.77	-56.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	72,551.77	31,506.77	-56.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	667.00	658.00	-1.3%
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			667.00	658.00	-1.3%
TOTAL, REVENUES			667.00	658.00	-1.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,703.00	41,703.00	-69.3%
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			135,703.00	41,703.00	-69.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			135,703.00	41,703.00	-69.3%

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

Description	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	667.00	658.00	-1.3%
5) TOTAL, REVENUES			667.00	658.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		135,703.00	41,703.00	-69.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			135,703.00	41,703.00	-69.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(135,036.00)	(41,045.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,036.00)	(41,045.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,587.77	72,551.77	-65.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,587.77	72,551.77	-65.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,587.77	72,551.77	-65.1%
2) Ending Balance, June 30 (E + F1e)			72,551.77	31,506.77	-56.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	72,551.77	31,506.77	-56.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	124.00	123.00	-0.8%
5) TOTAL, REVENUES			124.00	123.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124.00	123.00	-0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Pupil Transportation Equipment Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			124.00	123.00	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,854.85	39,978.85	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,854.85	39,978.85	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,854.85	39,978.85	0.3%
2) Ending Balance, June 30 (E + F1e)			39,978.85	40,101.85	0.3%
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					
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	39,978.85	40,101.85	0.3%
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
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		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	124.00	123.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other 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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124.00	123.00	-0.8%
TOTAL, REVENUES			124.00	123.00	-0.8%

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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
(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	124.00	123.00	-0.8%
5) TOTAL, REVENUES			124.00	123.00	-0.8%
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)			124.00	123.00	-0.8%
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)			124.00	123.00	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,854.85	39,978.85	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,854.85	39,978.85	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,854.85	39,978.85	0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	39,978.85	40,101.85	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	280.00	315.00	12.5%
5) TOTAL, REVENUES			280.00	315.00	12.5%
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	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)			280.00	315.00	12.5%
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%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			280.00	315.00	12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,089,984.22	1,090,264.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,984.22	1,090,264.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089,984.22	1,090,264.22	0.0%
2) Ending Balance, June 30 (E + F1e)			1,090,264.22	1,090,579.22	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	1,090,264.22	1,090,579.22	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		9110	0.00		
a) in County Treasury					
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		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	280.00	315.00	12.5%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			280.00	315.00	12.5%
TOTAL, OTHER LOCAL REVENUE			280.00	315.00	12.5%
TOTAL, REVENUES			280.00	315.00	12.5%

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

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

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	280.00	315.00	12.5%
5) TOTAL, REVENUES			280.00	315.00	12.5%
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		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)			280.00	315.00	12.5%
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%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			280.00	315.00	12.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,089,984.22	1,090,264.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089,984.22	1,090,264.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089,984.22	1,090,264.22	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,090,264.22	1,090,579.22	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	552.00	357.00	-35.3%
5) TOTAL, REVENUES			552.00	357.00	-35.3%
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)			552.00	357.00	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,209.00	28,606.00	-44.1%
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			(51,209.00)	(28,606.00)	-44.1%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,657.00)	(28,249.00)	-44.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,776.80	84,119.80	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,776.80	84,119.80	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,776.80	84,119.80	-37.6%
2) Ending Balance, June 30 (E + F1e)			84,119.80	55,870.80	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	84,119.80	55,870.80	-33.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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			0.00		
(G9 + H2) - (I6 + J2)			0.00		

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	552.00	357.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			552.00	357.00	-35.3%
TOTAL, REVENUES			552.00	357.00	-35.3%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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	51,209.00	28,606.00	-44.1%
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			51,209.00	28,606.00	-44.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(51,209.00)	(28,606.00)	-44.1%

July 1 Budget (Single Adoption)
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

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	552.00	357.00	-35.3%
5) TOTAL, REVENUES			552.00	357.00	-35.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			552.00	357.00	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,209.00	28,606.00	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			(51,209.00)	(28,606.00)	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)			(50,657.00)	(28,249.00)	-44.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,776.80	84,119.80	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,776.80	84,119.80	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,776.80	84,119.80	-37.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	84,119.80	55,870.80	-33.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	24,800.00	23,500.00	-5.2%
5) TOTAL, REVENUES			24,800.00	23,500.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	126,837.00	130,789.00	3.1%
3) Employee Benefits		3000-3999	64,565.00	61,204.00	-5.2%
4) Books and Supplies		4000-4999	609,554.00	276,000.00	-54.7%
5) Services and Other Operating Expenditures		5000-5999	40,100.00	40,100.00	0.0%
6) Capital Outlay		6000-6999	6,000,000.00	2,700,000.00	-55.0%
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			6,841,056.00	3,208,093.00	-53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,816,256.00)	(3,184,593.00)	-53.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(6,816,256.00)	(3,184,593.00)	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,312.54	3,343,056.54	-67.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,312.54	3,343,056.54	-67.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,312.54	3,343,056.54	-67.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,800.00	23,500.00	-5.2%
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			24,800.00	23,500.00	-5.2%
TOTAL, REVENUES			24,800.00	23,500.00	-5.2%

July 1 Budget (Single Adoption)
 Building Fund
 Expenditures by Object

Lakeside Union Elementary
 San Diego County

37 68189 0000000
 Form 21

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	9,832.00	9,832.00	0.0%
Clerical, Technical and Office Salaries		2400	117,005.00	120,957.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			126,837.00	130,789.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,303.00	15,395.00	7.6%
OASDI/Medicare/Alternative		3301-3302	9,652.00	10,005.00	3.7%
Health and Welfare Benefits		3401-3402	35,372.00	30,362.00	-14.2%
Unemployment Insurance		3501-3502	64.00	66.00	3.1%
Workers' Compensation		3601-3602	2,197.00	2,448.00	11.4%
OPEB, Allocated		3701-3702	1,080.00	1,178.00	9.1%
OPEB, Active Employees		3751-3752	1,897.00	1,750.00	-7.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,565.00	61,204.00	-5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109,554.00	74,000.00	-32.5%
Noncapitalized Equipment		4400	500,000.00	202,000.00	-59.6%
TOTAL, BOOKS AND SUPPLIES			609,554.00	276,000.00	-54.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	0.0%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,100.00	40,100.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	0.0%
Buildings and Improvements of Buildings		6200	5,500,000.00	2,200,000.00	-60.0%
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			6,000,000.00	2,700,000.00	-55.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,841,056.00	3,208,093.00	-53.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	24,800.00	23,500.00	-5.2%
5) TOTAL, REVENUES			24,800.00	23,500.00	-5.2%
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		6,841,056.00	3,208,093.00	-53.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,841,056.00	3,208,093.00	-53.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,816,256.00)	(3,184,593.00)	-53.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(6,816,256.00)	(3,184,593.00)	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,159,312.54	3,343,056.54	-67.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,159,312.54	3,343,056.54	-67.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,159,312.54	3,343,056.54	-67.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,343,056.54	158,463.54	-95.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	3,343,056.54	158,463.54
Total, Restricted Balance		3,343,056.54	158,463.54

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	684,403.00	227,813.00	-66.7%
5) TOTAL, REVENUES			684,403.00	227,813.00	-66.7%
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	107,500.00	67,500.00	-37.2%
5) Services and Other Operating Expenditures		5000-5999	64,428.00	45,750.00	-29.0%
6) Capital Outlay		6000-6999	74,000.00	74,000.00	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			245,928.00	187,250.00	-23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			438,475.00	40,563.00	-90.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			438,475.00	40,563.00	-90.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	905,269.59	1,343,744.59	48.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			905,269.59	1,343,744.59	48.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			905,269.59	1,343,744.59	48.4%
2) Ending Balance, June 30 (E + F1e)					
			1,343,744.59	1,384,307.59	3.0%
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	1,343,744.59	1,384,307.59	3.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,468.00	2,813.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	680,935.00	225,000.00	-67.0%
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			684,403.00	227,813.00	-66.7%
TOTAL, REVENUES			684,403.00	227,813.00	-66.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,500.00	42,500.00	0.0%
Noncapitalized Equipment		4400	65,000.00	25,000.00	-61.5%
TOTAL, BOOKS AND SUPPLIES			107,500.00	67,500.00	-37.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	36,500.00	36,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,428.00	6,750.00	-67.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	2,500.00	-66.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,428.00	45,750.00	-29.0%
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	59,000.00	59,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,000.00	74,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			245,928.00	187,250.00	-23.9%

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

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

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	684,403.00	227,813.00	-66.7%
5) TOTAL, REVENUES			684,403.00	227,813.00	-66.7%
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		245,928.00	187,250.00	-23.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			245,928.00	187,250.00	-23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			438,475.00	40,563.00	-90.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			438,475.00	40,563.00	-90.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	905,269.59	1,343,744.59	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			905,269.59	1,343,744.59	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			905,269.59	1,343,744.59	48.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,343,744.59	1,384,307.59	3.0%
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					
			1,343,744.59	1,384,307.59	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	1,343,744.59	1,384,307.59
Total, Restricted Balance		1,343,744.59	1,384,307.59

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	2.00	1.00	-50.0%
5) TOTAL, REVENUES			2.00	1.00	-50.0%
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)			2.00	1.00	-50.0%
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)			2.00	1.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41.39	43.39	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41.39	43.39	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41.39	43.39	4.8%
2) Ending Balance, June 30 (E + F1e)			43.39	44.39	2.3%
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	43.39	44.39	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	2.00	1.00	-50.0%
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			2.00	1.00	-50.0%
TOTAL, REVENUES			2.00	1.00	-50.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%

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

Description	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	2.00	1.00	-50.0%
5) TOTAL, REVENUES			2.00	1.00	-50.0%
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)			2.00	1.00	-50.0%
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)			2.00	1.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41.39	43.39	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41.39	43.39	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41.39	43.39	4.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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 Estimated Actuals	2014-15 Budget
7710	State School Facilities Projects	43.39	44.39
Total, Restricted Balance		43.39	44.39

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,118.00	5,182.00	1.3%
5) TOTAL, REVENUES			5,118.00	5,182.00	1.3%
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)			5,118.00	5,182.00	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	283,486.00	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			(283,486.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,368.00)	5,182.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,225.69	2,665,857.69	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,225.69	2,665,857.69	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,225.69	2,665,857.69	-9.5%
2) Ending Balance, June 30 (E + F1e)			2,665,857.69	2,671,039.69	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			446,775.00	446,775.00	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	2,219,082.69	2,224,264.69	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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%
Interest		8660	5,118.00	5,182.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,118.00	5,182.00	1.3%
TOTAL, REVENUES			5,118.00	5,182.00	1.3%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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	283,486.00	0.00	-100.0%
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			283,486.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(283,486.00)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,118.00	5,182.00	1.3%
5) TOTAL, REVENUES			5,118.00	5,182.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			5,118.00	5,182.00	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	283,486.00	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			(283,486.00)	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)			(278,368.00)	5,182.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,225.69	2,665,857.69	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,225.69	2,665,857.69	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,225.69	2,665,857.69	-9.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,219,082.69	2,224,264.69	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	446,775.00	446,775.00
Total, Restricted Balance		446,775.00	446,775.00

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	19,917.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,105,998.00	0.00	-100.0%
5) TOTAL, REVENUES			1,125,915.00	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	1,066,469.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,066,469.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,446.00	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)			59,446.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	707,035.00	766,481.00	8.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			707,035.00	766,481.00	8.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			707,035.00	766,481.00	8.4%
2) Ending Balance, June 30 (E + F1e)					
			766,481.00	766,481.00	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	766,481.00	766,481.00	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	707,035.00		
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			707,035.00		
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)			707,035.00		

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	19,917.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,917.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,058,625.00	0.00	-100.0%
Unsecured Roll		8612	38,183.00	0.00	-100.0%
Prior Years' Taxes		8613	4,194.00	0.00	-100.0%
Supplemental Taxes		8614	3,417.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,476.00	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	103.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,105,998.00	0.00	-100.0%
TOTAL, REVENUES			1,125,915.00	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	130,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	936,469.00	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)			1,066,469.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,066,469.00	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%
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	19,917.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,105,998.00	0.00	-100.0%
5) TOTAL, REVENUES			1,125,915.00	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) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,066,469.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,066,469.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,446.00	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)			59,446.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	707,035.00	766,481.00	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707,035.00	766,481.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707,035.00	766,481.00	8.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			766,481.00	766,481.00	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			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	766,481.00	766,481.00	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 Estimated Actuals	2014-15 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	1,098,898.00	1,117,858.00	1.7%
3) Other State Revenue		8300-8599	87,779.00	89,622.00	2.1%
4) Other Local Revenue		8600-8799	469,822.00	475,865.00	1.3%
5) TOTAL, REVENUES			1,656,499.00	1,683,345.00	1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	613,037.00	615,572.00	0.4%
3) Employee Benefits		3000-3999	249,603.00	252,151.00	1.0%
4) Books and Supplies		4000-4999	810,042.00	1,254,138.00	54.8%
5) Services and Other Operating Expenses		5000-5999	39,279.00	21,739.00	-44.7%
6) Depreciation		6000-6999	5,675.00	5,675.00	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	91,241.00	90,638.00	-0.7%
9) TOTAL, EXPENSES			1,808,877.00	2,239,913.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,378.00)	(556,568.00)	265.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(152,378.00)	(556,568.00)	265.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,061,256.38	1,908,878.38	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,061,256.38	1,908,878.38	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,061,256.38	1,908,878.38	-7.4%
2) Ending Net Position, June 30 (E + F1e)			1,908,878.38	1,352,310.38	-29.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,908,878.38	1,352,310.38	-29.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
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		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,098,898.00	1,117,858.00	1.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,098,898.00	1,117,858.00	1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	87,779.00	89,622.00	2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			87,779.00	89,622.00	2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	459,778.00	469,387.00	2.1%
Interest		8660	6,569.00	6,378.00	-2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,475.00	100.00	-97.1%
TOTAL, OTHER LOCAL REVENUE			469,822.00	475,865.00	1.3%
TOTAL, REVENUES			1,656,499.00	1,683,345.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	484,860.00	491,487.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	92,977.00	92,977.00	0.0%
Clerical, Technical and Office Salaries		2400	35,200.00	31,108.00	-11.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			613,037.00	615,572.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,471.00	51,152.00	3.4%
OASDI/Medicare/Alternative		3301-3302	46,907.00	47,346.00	0.9%
Health and Welfare Benefits		3401-3402	130,739.00	129,083.00	-1.3%
Unemployment Insurance		3501-3502	307.00	308.00	0.3%
Workers' Compensation		3601-3602	10,615.00	11,581.00	9.1%
OPEB, Allocated		3701-3702	5,426.00	5,540.00	2.1%
OPEB, Active Employees		3751-3752	6,138.00	7,141.00	16.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			249,603.00	252,151.00	1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,655.00	363,450.00	1263.5%
Noncapitalized Equipment		4400	58,000.00	201,000.00	246.6%
Food		4700	725,387.00	689,688.00	-4.9%
TOTAL, BOOKS AND SUPPLIES			810,042.00	1,254,138.00	54.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,822.00	5,822.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,552.00	24,357.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	11,500.00	-30.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,455.00)	(33,800.00)	14.8%
Professional/Consulting Services and Operating Expenditures		5800	21,510.00	11,510.00	-46.5%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			39,279.00	21,739.00	-44.7%
DEPRECIATION					
Depreciation Expense		6900	5,675.00	5,675.00	0.0%
TOTAL, DEPRECIATION			5,675.00	5,675.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	91,241.00	90,638.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,241.00	90,638.00	-0.7%
TOTAL, EXPENSES			1,808,877.00	2,239,913.00	23.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	1,098,898.00	1,117,858.00	1.7%
3) Other State Revenue		8300-8599	87,779.00	89,622.00	2.1%
4) Other Local Revenue		8600-8799	469,822.00	475,865.00	1.3%
5) TOTAL, REVENUES			1,656,499.00	1,683,345.00	1.6%
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		1,695,084.00	2,124,918.00	25.4%
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		91,241.00	90,638.00	-0.7%
8) Plant Services	8000-8999		22,552.00	24,357.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,808,877.00	2,239,913.00	23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(152,378.00)	(556,568.00)	265.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(152,378.00)	(556,568.00)	265.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,061,256.38	1,908,878.38	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,061,256.38	1,908,878.38	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,061,256.38	1,908,878.38	-7.4%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,908,878.38	1,352,310.38	-29.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,908,878.38	1,352,310.38
Total, Restricted Net Position		1,908,878.38	1,352,310.38

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,629,430.00	2,831,175.00	7.7%
2) Federal Revenue		8100-8299	171,735.00	171,734.00	0.0%
3) Other State Revenue		8300-8599	142,357.00	67,012.00	-52.9%
4) Other Local Revenue		8600-8799	65,079.00	58,989.00	-9.4%
5) TOTAL, REVENUES			3,008,601.00	3,128,910.00	4.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,240,557.00	1,203,024.00	-3.0%
2) Classified Salaries		2000-2999	322,382.00	282,904.00	-12.2%
3) Employee Benefits		3000-3999	401,168.00	380,843.00	-5.1%
4) Books and Supplies		4000-4999	171,188.00	187,565.00	9.6%
5) Services and Other Operating Expenses		5000-5999	612,007.00	609,627.00	-0.4%
6) Depreciation		6000-6999	1,066.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,748,368.00	2,663,963.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			260,233.00	464,947.00	78.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,500.00	122,500.00	0.0%
b) Transfers Out		7600-7629	156,878.00	122,500.00	-21.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,378.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			225,855.00	464,947.00	105.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,188,053.67	1,413,908.67	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,053.67	1,413,908.67	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,188,053.67	1,413,908.67	19.0%
2) Ending Net Position, June 30 (E + F1e)			1,413,908.67	1,878,855.67	32.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	73,402.41	26,698.41	-63.6%
c) Unrestricted Net Position		9790	1,340,506.26	1,852,157.26	38.2%

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		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	1,736,315.00	1,938,060.00	11.6%
Education Protection Account State Aid - Current Year		8012	413,331.00	413,331.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	479,784.00	479,784.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,629,430.00	2,831,175.00	7.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	136,027.00	136,027.00	0.0%
Special Education Entitlement		8181	16,889.00	16,889.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	144.00	143.00	-0.7%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,675.00	18,675.00	0.0%
TOTAL, FEDERAL REVENUE			171,735.00	171,734.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,394.00	1,560.00	11.9%
Lottery - Unrestricted and Instructional Materials		8560	62,989.00	65,452.00	3.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	77,974.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			142,357.00	67,012.00	-52.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,815.00	7,863.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	7,956.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	49,308.00	51,126.00	3.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,079.00	58,989.00	-9.4%
TOTAL, REVENUES			3,008,601.00	3,128,910.00	4.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,147,557.00	1,110,024.00	-3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	93,000.00	93,000.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,240,557.00	1,203,024.00	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	74,770.00	55,821.00	-25.3%
Classified Support Salaries		2200	85,399.00	62,620.00	-26.7%
Classified Supervisors' and Administrators' Salaries		2300	44,440.00	46,460.00	4.5%
Clerical, Technical and Office Salaries		2400	117,773.00	118,003.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			322,382.00	282,904.00	-12.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	101,650.00	108,517.00	6.8%
PERS		3201-3202	29,769.00	29,375.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	43,029.00	40,897.00	-5.0%
Health and Welfare Benefits		3401-3402	195,195.00	172,969.00	-11.4%
Unemployment Insurance		3501-3502	782.00	743.00	-5.0%
Workers' Compensation		3601-3602	30,743.00	28,342.00	-7.8%
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			401,168.00	380,843.00	-5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,000.00	13,408.00	-4.2%
Books and Other Reference Materials		4200	12,544.00	34,196.00	172.6%
Materials and Supplies		4300	91,064.00	75,461.00	-17.1%
Noncapitalized Equipment		4400	53,580.00	64,500.00	20.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,188.00	187,565.00	9.6%

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	12,627.00	7,000.00	-44.6%
Dues and Memberships		5300	7,730.00	7,795.00	0.8%
Insurance		5400-5450	11,147.00	12,438.00	11.6%
Operations and Housekeeping Services		5500	32,800.00	32,800.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,489.00	119,489.00	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	424,114.00	426,005.00	0.4%
Communications		5900	4,100.00	4,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			612,007.00	609,627.00	-0.4%
DEPRECIATION					
Depreciation Expense		6900	1,066.00	0.00	-100.0%
TOTAL, DEPRECIATION			1,066.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			2,748,368.00	2,663,963.00	-3.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	122,500.00	122,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			122,500.00	122,500.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	156,878.00	122,500.00	-21.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,878.00	122,500.00	-21.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,378.00)	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	2,629,430.00	2,831,175.00	7.7%
2) Federal Revenue		8100-8299	171,735.00	171,734.00	0.0%
3) Other State Revenue		8300-8599	142,357.00	67,012.00	-52.9%
4) Other Local Revenue		8600-8799	65,079.00	58,989.00	-9.4%
5) TOTAL, REVENUES			3,008,601.00	3,128,910.00	4.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,793,198.00	1,728,723.00	-3.6%
2) Instruction - Related Services	2000-2999		365,678.00	389,995.00	6.6%
3) Pupil Services	3000-3999		106,419.00	113,958.00	7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		304,818.00	283,073.00	-7.1%
8) Plant Services	8000-8999		178,255.00	148,214.00	-16.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,748,368.00	2,663,963.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			260,233.00	464,947.00	78.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	122,500.00	122,500.00	0.0%
b) Transfers Out		7600-7629	156,878.00	122,500.00	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			(34,378.00)	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)			225,855.00	464,947.00	105.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,188,053.67	1,413,908.67	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,188,053.67	1,413,908.67	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,188,053.67	1,413,908.67	19.0%
2) Ending Net Position, June 30 (E + F1e)			1,413,908.67	1,878,855.67	32.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	73,402.41	26,698.41	-63.6%
c) Unrestricted Net Position		9790	1,340,506.26	1,852,157.26	38.2%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
6300	Lottery: Instructional Materials	26,262.41	26,262.41
6512	Special Ed: Mental Health Services	436.00	436.00
7405	Common Core State Standards Implementation	46,704.00	0.00
Total, Restricted Net Position		73,402.41	26,698.41

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61	4,650.61
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	Adopted Budget
58 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-9199 Other Cash Equivalents	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9209 Receivables (Excl. deferrals listed below)	1,010,251	597,523	-	-	-	-	-	-	-	-	-	-	-	-	1,010,251	-
61 9200-9209 Deferrals - Principal Apportionment	4,563,807	4,563,807	-	-	-	-	-	-	-	-	-	-	-	-	4,563,807	-
64 9200-9209 Receivables - Liability	310,805	183,771	-	-	127,154	-	-	-	-	-	-	-	-	-	310,805	-
65 9200-9219 Temporary Loans / Due From	511,852	511,852	-	-	-	-	-	-	-	-	-	-	-	-	511,852	-
66 9200-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 6,425,814	\$ 5,856,892	\$ -	\$ 412,728	\$ 127,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,388,614	\$ -
69 9500-9659 Current Liabilities																
71 9500-9509 Payables	\$ 906,136	\$ (453,088)	\$ (220,534)	\$ (220,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (906,136)	\$ -
72 9650-9659 Deferred Revenues	32,870	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73 9500-9659 Change in Current Liabilities	\$ 939,018	\$ (453,088)	\$ (220,534)	\$ (220,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (906,136)	\$ -
74 9500-9659 Change in Current Liabilities																
75 Multiple Other Activity																
77 9730 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 9795 Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 7999 Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 8999 Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81 9910 Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Treasury Reconciling Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 Multiple Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 Ending Balance WITHOUT Borrowing	\$ 4,883,518	\$ 4,564,688	\$ 4,186,908	\$ 4,186,908	\$ 2,455,174	\$ 1,627,034	\$ 2,249,388	\$ 3,464,577	\$ 3,116,888	\$ 2,070,111	\$ 1,968,859	\$ 2,442,423	\$ 1,647,208	\$ 2,375,429	\$ 4,375,429	\$ (250,068)
86 Multiple Borrowing Activity																
90 9600 TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 8600 TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 5000 TRAN / TTF Insurance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 9135 & 9640 TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 9600-9619 Temporary Loans / Due To	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 9620-9649 Other Liabilities (Excluding TRANS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 Multiple Total Borrowing Activity	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Ending Cash Balance	\$ 4,883,518	\$ 4,564,688	\$ 4,186,908	\$ 4,186,908	\$ 2,455,174	\$ 1,627,034	\$ 2,249,388	\$ 3,464,577	\$ 3,116,888	\$ 2,070,111	\$ 1,968,859	\$ 2,442,423	\$ 1,647,208	\$ 2,375,429	\$ 4,375,429	\$ (250,068)
98 15-14 Projected Ending Cash Balance	\$ 5,191,487	\$ 6,701,500	\$ 6,852,207	\$ 7,731,125	\$ 4,712,583	\$ 3,847,089	\$ 3,847,089	\$ 3,847,089	\$ 6,223,992	\$ 5,685,603	\$ 6,885,474	\$ 6,137,217	\$ 6,884,000	\$ 3,170,100	\$ 1,280,475	\$ -
12-13 Projected Ending Cash Balance	6,114,080	8,048,065	7,731,125	7,731,125	2,941,322	2,908,731	2,908,731	2,908,731	4,272,441	2,639,461	3,106,562	2,433,281	1,200,864	1,823,052	1,823,052	\$ -
11-12 Ending Cash Balance	2,692,935	5,398,292	6,668,390	8,679,014	3,876,210	3,443,974	3,443,974	3,443,974	4,249,999	7,143,199	5,045,748	5,045,748	5,045,748	3,906,141	1,973,628	\$ -
10-11 Ending Cash Balance	5,319,602	7,002,673	6,655,467	6,655,467	5,619,991	5,295,999	5,295,999	5,295,999	6,546,605	6,842,952	5,820,872	3,870,087	5,149,265	3,469,941	1,973,666	\$ -
09-10 Ending Cash Balance	9,183,277	8,464,051	7,091,298	7,091,298	6,741,698	4,951,612	4,951,612	4,951,612	6,682,855	7,176,705	5,391,643	4,811,012	4,772,643	4,865,999	4,200,020	\$ -
08-09 Ending Cash Balance	9,043,856	7,235,469	6,603,456	6,603,456	6,803,432	6,657,003	6,657,003	6,657,003	7,000,020	6,646,659	5,341,407	4,840,534	6,309,303	6,146,400	5,015,020	\$ -
07-08 Ending Cash Balance	6,090,724	7,617,009	6,451,559	6,451,559	7,924,443	7,091,057	7,091,057	7,091,057	7,484,142	7,803,574	7,697,450	8,695,146	7,876,250	6,127,690	6,127,690	\$ -
06-07 Ending Cash Balance	6,545,463	9,019,217	7,026,690	7,026,690	7,534,185	6,607,009	6,607,009	6,607,009	7,151,543	7,839,471	8,755,971	7,805,404	8,059,412	7,117,393	6,024,983	\$ -
05-06 Ending Cash Balance	6,948,191	10,466,466	6,688,074	6,688,074	9,185,461	6,260,447	6,260,447	6,260,447	9,350,978	10,447,865	8,676,927	8,054,000	7,800,866	5,852,697	5,852,697	\$ -
04-05 Ending Cash Balance	9,860,036	11,387,350	9,839,991	9,839,991	11,084,006	6,333,970	6,333,970	6,333,970	9,220,277	10,459,987	9,238,830	8,947,071	9,680,651	7,454,076	7,454,076	\$ -

Director's approving signature

CODE SOURCE DOCUMENT
121080 2012/13 Adopted Budget
121081 2012/13 CDE Certified Amount
1011CER 2010/11 DGS Certified Amount
AB MYP MYP from Adopted Budget SACS File
E ESTIMATE

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th	Adopted Budget
58 9111-9499 Assets (Excluding 9110 Cash)																
59 9111-0109 Other Cash Equivalents	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 9200-9209 Receivables (Excl. delinquent listed below)	412,728	-	-	412,728	-	-	-	-	-	-	-	-	-	-	412,728	-
61 9200-9299 Delinquent - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Other	310,695	183,771	-	-	127,134	-	-	-	-	-	-	-	-	-	310,695	-
65 9200-9319 Temporary Loans / Due From	911,852	-	-	-	-	-	-	-	-	-	-	-	-	-	911,852	-
66 9200-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 1,262,484	\$ 695,652	\$ -	\$ 412,728	\$ 127,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,484	\$ -
69																
70 9500-9659 Current Liabilities																
71 9500-9509 Payables	\$ 906,136	\$ (453,088)	\$ (226,534)	\$ (226,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (906,136)	\$ -
72 9650-9659 Deferred Revenues	32,879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73																
74 9500-9659 Change in Current Liabilities	\$ 939,016	\$ (453,088)	\$ (226,534)	\$ (226,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (906,136)	\$ -
75																
76 Multiple Other Activity																
77 9750 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 9910 Payroll Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83																
84 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85																
86 Ending Balance WITHOUT Borrowing	\$ 2,903,414	\$ 2,687,033	\$ 2,512,241	\$ 2,512,241	\$ 988,430	\$ 317,256	\$ 1,012,219	\$ 2,317,408	\$ 2,142,955	\$ 1,278,747	\$ 1,355,507	\$ 2,061,713	\$ 1,399,672	\$ 2,384,483	\$ 2,384,483	\$ 2,943,561
87																
88 Multiple Borrowing Activity																
89 9110 Ending Cash Balance	\$ 4,983,408	\$ 4,564,568	\$ 4,185,877	\$ 4,185,877	\$ 2,454,863	\$ 1,026,603	\$ 2,247,828	\$ 3,664,116	\$ 3,116,347	\$ 2,069,466	\$ 1,966,127	\$ 2,441,600	\$ 1,646,295	\$ 2,375,429	\$ 2,384,483	\$ 2,943,561
14-16 Projected Ending Cash Balance	5,191,487	6,701,500	6,852,207	6,852,207	4,712,593	3,847,050	3,847,050	6,273,892	6,655,093	5,066,474	6,137,217	5,894,000	3,170,190	1,290,475		
12-13 Projected Ending Cash Balance	6,114,086	6,046,095	7,731,125	7,731,125	2,941,322	2,908,731	2,908,731	4,272,441	4,292,254	2,639,481	3,196,592	2,439,281	1,200,064	1,823,052		
11-12 Ending Cash Balance	2,952,835	5,396,292	6,668,969	6,668,969	3,876,210	3,443,874	3,443,874	4,249,999	7,143,189	5,045,748	5,045,748	5,045,748	3,866,141	1,973,826		
10-11 Ending Cash Balance	5,319,602	7,092,073	8,855,487	8,855,487	5,010,991	5,295,009	5,295,009	8,546,805	8,642,932	5,020,872	3,872,087	5,149,395	3,466,041	1,973,968		
09-10 Ending Cash Balance	9,183,277	8,454,051	7,091,036	7,091,036	6,741,068	4,951,812	4,951,812	6,682,865	7,176,705	5,391,843	4,611,012	4,772,843	4,665,000	4,200,620		
08-09 Ending Cash Balance	6,043,859	7,235,469	6,508,456	6,508,456	8,903,432	5,657,003	7,006,820	6,646,899	5,941,843	4,640,634	6,309,303	8,860,446	7,876,250	6,127,860		
07-08 Ending Cash Balance	6,660,724	7,017,609	8,491,560	8,491,560	7,924,443	7,091,057	7,494,142	7,903,574	7,967,574	8,169,339	8,860,446	8,860,446	7,876,250	6,127,860		
06-07 Ending Cash Balance	7,545,463	9,016,217	7,626,866	7,626,866	7,534,185	6,907,009	7,181,543	7,859,471	8,785,871	7,805,404	8,059,412	9,059,412	7,117,363	5,024,983		
05-06 Ending Cash Balance	8,948,191	10,466,466	9,688,074	9,688,074	9,185,461	8,280,447	9,119,156	9,350,978	10,447,865	8,670,927	9,654,003	7,895,899	5,652,697			

[Signature]
Director of Financing Operations

CODE SOURCE DOCUMENT
121580 2012/13 Adopted Budget
121580 2012/13 Code Certified Amount
1011CERT 2010/11 DGS Certified Amount
AB MYP MYP from Adopted Budget SACS File
E ESTIMATE

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.
1000 - Certificated Salaries	19,059,479.00	301	25,000.00	303	19,034,479.00	305	54,149.00		307	18,980,330.00	309
2000 - Classified Salaries	6,002,119.00	311	273,720.00	313	5,728,399.00	315	683,396.00		317	5,045,003.00	319
3000 - Employee Benefits (Excluding 3800)	8,833,890.00	321	311,575.00	323	8,522,315.00	325	443,887.00		327	8,078,428.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,482,740.00	331	73,181.00	333	2,409,559.00	335	496,484.00		337	1,913,075.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,738,451.00	341	82,963.00	343	3,655,488.00	345	436,285.00		347	3,219,203.00	349
TOTAL					39,350,240.00	365			TOTAL	37,236,039.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	23,974,502.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	104,749.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	69,500.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	23,800,253.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	63.92%		
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.92%
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).	37,236,039.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	19,528,625.00	301	25,000.00	303	19,503,625.00	305	113,566.00		307	19,390,059.00	309
2000 - Classified Salaries	6,214,987.00	311	290,398.00	313	5,924,589.00	315	704,225.00		317	5,220,364.00	319
3000 - Employee Benefits (Excluding 3800)	9,901,343.00	321	313,294.00	323	9,588,049.00	325	477,150.00		327	9,110,899.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,931,877.00	331	56,000.00	333	1,875,877.00	335	402,316.00		337	1,473,561.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,962,377.00	341	82,963.00	343	3,879,414.00	345	981,866.00		347	2,897,548.00	349
TOTAL					40,771,554.00	365			TOTAL	38,092,431.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		64.43%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.43%
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).	38,092,431.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,670,900.00
- 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) 33,956,869.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.92%

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. 388,610.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,425,554.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	472,403.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	17,500.00
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)	151,107.57
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)	4,339.64
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)	388,610.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,682,294.21
9. Carry-Forward Adjustment (Part IV, Line F)	600,818.81
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,283,113.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	29,193,216.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,882,303.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,079,548.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	492,569.00
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)	3,108.00
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)	2,920,184.43
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)	88,111.36
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)	388,610.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,402,492.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,711,961.00
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)	43,162,102.79

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)

6.21%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

7.61%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,682,294.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>331,286.15</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 (5.59%) times Part III, Line B18); zero if negative	<u>600,818.81</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.9%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>600,818.81</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>600,818.81</u>

Approved indirect cost rate: 5.59%
Highest rate used in any program: 5.90%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	445,044.00	20,340.00	4.57%
01	3310	1,844,318.00	103,097.00	5.59%
01	3311	1,063.00	59.00	5.55%
01	3315	34,987.00	1,955.00	5.59%
01	3320	59,173.00	3,308.00	5.59%
01	3327	22,111.00	1,236.00	5.59%
01	3345	372.00	21.00	5.65%
01	3385	87,665.00	4,899.00	5.59%
01	4035	140,559.00	7,849.00	5.58%
01	4050	70,722.00	3,577.00	5.06%
01	4203	32,845.00	657.00	2.00%
01	4510	24,878.00	1,390.00	5.59%
01	6500	4,581,833.00	256,124.00	5.59%
01	6510	675,992.00	37,787.00	5.59%
01	6512	0.00	675.00	N/A
01	6513	1,458.00	82.00	5.62%
01	7090	103,075.00	6,080.00	5.90%
01	7091	44,245.00	1,327.00	3.00%
01	9010	588,852.00	27,764.00	4.71%
12	6105	113,912.00	6,367.00	5.59%
61	5310	1,688,287.00	91,241.00	5.40%

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	2,456,530.21		436,957.22	2,893,487.43
2. State Lottery Revenue	8560	630,324.00		167,748.00	798,072.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,086,854.21	0.00	604,705.22	3,691,559.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,180.00			3,180.00
2. Classified Salaries	2000-2999	8,572.00			8,572.00
3. Employee Benefits	3000-3999	1,475.00			1,475.00
4. Books and Supplies	4000-4999	265,173.00		149,734.00	414,907.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	44,794.00			44,794.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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	2,133.00			2,133.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		325,327.00	0.00	149,734.00	475,061.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	2,761,527.21	0.00	454,971.22	3,216,498.43
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.

Multi-Year Projections Summary Report Lakeside Union Elementary Adopted Budget 2014-15

DESCRIPTION	OBJECT CODE	FY 2014-15 Current (Base Year)			FY 2015-16 First Projected Year			FY 2016-17 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		\$	\$	\$	\$	\$	\$	\$	\$	\$
A	Beginning Balance as of July 1	\$3,722,981	\$1,462,316	\$5,185,298	\$2,717,687	\$955,673	\$3,673,361	\$2,915,210	\$988,763	\$3,903,973
B	Revenues									
1	Revenue Limit Sources	31,778,327	170,098	31,948,425	34,216,044	170,098	34,386,142	35,479,782	170,098	35,649,880
2	Federal Revenues	141,150	2,175,177	2,316,327	141,150	2,190,177	2,331,327	141,150	2,190,177	2,331,327
3	Other State Revenues	754,149	1,002,939	1,757,088	754,149	1,002,939	1,757,089	754,149	1,002,959	1,757,108
4	Other Local Revenues	791,572	3,228,349	4,019,921	792,108	3,228,349	4,020,457	792,706	3,228,349	4,021,055
5	Total Revenues	33,465,198	6,576,563	40,041,761	35,903,451	6,591,563	42,495,014	37,167,788	6,591,583	43,759,371
	Beginning Balance & Revenue (A+B)	\$37,188,179	\$8,038,879	\$45,227,059	\$38,621,138	\$7,547,237	\$46,168,375	\$40,082,998	\$7,580,345	\$47,663,343
C	Expenditures									
1	Certificated Salaries	15,808,631	3,719,994	19,528,625	16,124,804	3,598,124	19,722,928	16,447,300	3,670,087	20,117,387
2	Classified Salaries	3,890,923	2,324,064	6,214,987	3,960,872	2,363,645	6,324,518	4,032,220	2,404,018	6,436,239
3	Employee Benefits	7,215,617	2,685,726	9,901,343	7,906,099	2,781,032	10,687,131	8,494,323	2,996,113	11,490,436
4	Books & Supplies	1,505,489	426,388	1,931,877	1,537,104	417,738	1,954,842	1,572,458	427,346	1,999,804
5	Services, Other Operating Exp	1,918,244	2,135,556	4,053,800	1,803,634	1,821,597	3,625,231	1,863,155	1,849,178	3,712,333
6	Capital Outlay	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
7	Other Outgo - exclude Direct Sup.	0	0	0	0	0	0	0	0	0
8	Debt Service	33,095	0	33,095	33,095	0	33,095	33,095	0	33,095
9	Direct Support/Indirect Costs	(488,012)	396,589	(91,423)	(498,260)	404,917	(93,343)	(509,720)	414,230	(95,490)
10	CSR Reduction (for info only)	0	0	0	0	0	0	0	0	0
11	Projected Budget Reduction	0	0	0	0	0	0	0	0	0
12	Total Expenditures:	\$29,893,987	\$11,688,317	\$41,582,304	\$30,877,348	\$11,387,054	\$42,264,402	\$31,882,830	\$11,760,973	\$43,643,803
D	Interfund Xfers/Other Sources									
1	Transfers In	28,606	0	28,606	0	0	0	0	0	0
2	Transfers Out	0	0	0	0	0	0	0	0	0
3	Sources	0	0	0	0	0	0	0	0	0
4	Uses	0	0	0	0	0	0	0	0	0
5	Contributions	(4,605,111)	4,605,111	0	(4,828,580)	4,828,580	0	(5,063,728)	5,063,728	0
E	Net Increase (Decrease) in Fund Balance	(\$1,005,294)	(\$506,643)	(\$1,511,937)	\$197,523	\$33,089	\$230,612	\$221,229	(\$105,662)	\$115,567
F	Ending Balance	\$2,717,687	\$955,673	\$3,673,361	\$2,915,210	\$988,763	\$3,903,973	\$3,136,440	\$883,100	\$4,019,540
1	Revolving Cash	27,000	0	27,000	27,000	0	27,000	27,000	0	27,000
2	Other Reserves	0	0	0	0	0	0	0	0	0
3	Restricted	0	955,673	955,673	0	988,763	988,763	0	883,100	883,100
4	Stabilization Arrangements	0	0	0	0	0	0	0	0	0
5	Other Commitments	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	1,443,218	0	1,443,218	1,620,278	0	1,620,278	1,800,125	0	1,800,125
7	Reserve for Economic Uncertainties	1,247,469	0	1,247,469	1,267,932	0	1,267,932	1,309,314	0	1,309,314
8	Unassigned/unappropriated Amount	0	0	0	0	0	0	0	0	0
G	Components of Ending Fund Balance Total	\$2,717,687	\$955,673	\$3,673,361	\$2,915,210	\$988,763	\$3,903,973	\$3,136,440	\$883,100	\$4,019,540
		3% Calculated Reserve, or \$50,000 (greater of the two)								
		3.00%		Total Reserves		3% Calculated		Difference*		
		4,650.61		FY 2014-15 Bud		FY 2014-15 Bud		FY 2014-15 Bud		\$0
				FY 2015-16 Proj		FY 2015-16 Proj		FY 2015-16 Proj		\$0
				FY 2016-17 Proj		FY 2016-17 Proj		FY 2016-17 Proj		\$0
		Positive		Positive		Positive		Positive		
		Positive		Positive		Positive		Positive		

*NOTE: Negative number means reserve % not met compares amount in 9770 only.
 **NOTE: Negative number means reserve % not met compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive

Multi-Year Projections Detail Report

Lakeside Union Elementary Adopted Budget 2014-15

ACCOUNT DESCRIPTION	OBJECTS	FY 2014-15			FY 2015-16			FY 2016-17				
		Base Year		% Inc	First Projected Year		% Inc	Second Projected Year				
		Unrestricted	Restricted		Combined	Unrestricted		Restricted	Combined	Unrestricted	Restricted	Combined
LCFF SOURCES												
State Aide - Current Year	8011	21,644,330	0	21,644,330	11.26%	24,082,047	0	24,082,047	5.25%	25,345,785	0	25,345,785
Education Protection Account State Aid	8012	4,217,937	0	4,217,937	0.00%	4,217,937	0	4,217,937	0.00%	4,217,937	0	4,217,937
Adjustments for Prop tax Incr. (decr.)		0	0	0	0.00%	0	0	0	0.00%	0	0	0
State Aide Prior Years	8019	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Tax Relief Subv-Homeowners' Exept.	8021	68,277	0	68,277	0.00%	68,277	0	68,277	0.00%	68,277	0	68,277
Tax Relief Subvention - Timber Yield	8022	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Tax Relief Subvention - In-Leu Taxes	8029	0	0	0	0.00%	0	0	0	0.00%	0	0	0
County & District Taxes - Sec. Roll	8041	7,406,536	0	7,406,536	0.00%	7,406,536	0	7,406,536	0.00%	7,406,536	0	7,406,536
County & District Taxes - Unsec. Roll	8042	246,055	0	246,055	0.00%	246,055	0	246,055	0.00%	246,055	0	246,055
County & District Taxes - Pr Yr Taxes	8043	0	0	0	0.00%	0	0	0	0.00%	0	0	0
County & District Taxes - Supp. Taxes	8044	265,096	0	265,096	0.00%	265,096	0	265,096	0.00%	265,096	0	265,096
County & District Taxes - ERAF	8045	(875,946)	0	(875,946)	0.00%	(875,946)	0	(875,946)	0.00%	(875,946)	0	(875,946)
Cnty & Dist Txs-Comm Redev. Fds.	8047	117,754	0	117,754	0.00%	117,754	0	117,754	0.00%	117,754	0	117,754
Cnty & Dist Taxes-Pen/Int on Dlg RLTX	8048	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Misc Fds (EC41604)-Ryl Ties/Bns	8081	0	0	0	0.00%	0	0	0	0.00%	0	0	0
MISC FDS (EC 41604)-Others	8082	0	0	0	0.00%	0	0	0	0.00%	0	0	0
LESS: NON LCFF - (50%) Adj	8089	0	0	0	0.00%	0	0	0	0.00%	0	0	0
SUBTOTAL, LCFF Sources		33,090,039	0	33,090,039	7.37%	35,527,756	0	35,527,756	3.56%	36,791,494	0	36,791,494
LCFF TRANSFERS												
Unrestricted LCFF Transfers - CY	8091	0	0	0	0.86%	0	0	0	2.12%	0	0	0
Transfer to Charter Schools in Lieu of Property	8096	(1,311,712)	0	(1,311,712)	0.00%	(1,311,712)	0	(1,311,712)	0.00%	(1,311,712)	0	(1,311,712)
Property Tax Transfers	8097	0	170,098	170,098	0.00%	170,098	170,098	170,098	0.00%	170,098	170,098	170,098
LCFF/Revenue Limit Transfers - Prior Years	8099	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TOTAL, LCFF Sources		31,778,327	170,098	31,948,425	7.63%	34,216,044	170,098	34,386,142	3.68%	35,479,782	170,098	35,649,880
FEDERAL REVENUES												
Maintenance and Operations	8110	141,150	0	141,150	0.00%	141,150	0	141,150	0.00%	141,150	0	141,150
Special Ed entitlement Per UDC	8181	0	872,249	872,249	0.00%	872,249	872,249	872,249	0.00%	872,249	872,249	872,249
Discretionary Grants	8182	0	131,539	131,539	0.00%	131,539	131,539	131,539	0.00%	131,539	131,539	131,539
Child Nutrition Programs	8220	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Forest Reserve Funds	8260	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Flood Control Funds	8270	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Wildlife Reserve Funds	8280	0	0	0	0.00%	0	0	0	0.00%	0	0	0
FEMA	8281	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Interagency Contracts between LEAS	8285	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Pass-thru Rev. from Federal Sources	8287	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other Federal Revenue	8290	0	1,171,389	1,171,389	1.28%	1,186,389	1,186,389	1,186,389	0.00%	1,186,389	1,186,389	1,186,389
TOTAL, Federal Revenues		141,150	2,175,177	2,316,327	0.65%	2,331,327	2,190,177	2,331,327	0.00%	2,190,177	2,190,177	2,331,327
OTHER STATE REVENUES												
Other State Apportionment - Cur Year	8311	0	713,779	713,779	0.00%	713,779	713,779	713,779	0.00%	713,779	713,779	713,779
Other State Apportionment - Prior Year	8319	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Class Size Reduction K-3	8434	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Child Nutrition Programs	8520	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Mandated Costs Reimbursements	8550	130,217	0	130,217	0.00%	130,217	0	130,217	0.00%	130,217	0	130,217
State Lottery Revenues	8560	612,029	145,721	757,750	0.00%	612,029	145,721	757,751	0.00%	612,029	145,741	757,770

Multi-Year Projections Detail Report

Lakeside Union Elementary Adopted Budget 2014-15

ACCOUNT DESCRIPTION	OBJECTS	FY 2014-15 Base Year			FY 2015-16 First Projected Year			FY 2016-17 Second Projected Year				
		% Inc			% Inc			% Inc				
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Tax Relief Subv Res Levies H/O Exempt.	8575	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Tax Relief Subv Res Levies In-Leu Tx	8576	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Pass-thru From State Sources	8587	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other State Revenue	8590	11,903	143,439	155,342	0.00%	11,903	143,439	155,342	0.00%	11,903	143,439	155,342
TOTAL, Other State Revenues.....		754,149	1,002,939	1,757,088	0.00%	754,149	1,002,939	1,757,089	0.00%	754,149	1,002,959	1,757,108
OTHER LOCAL REVENUES												
Cnty & Dist Tx/Res Levies-Sec Rolls	8615	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Cnty & Dist Tx/Res Levies-Unsec. RL	8616	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Cnty & Dist Tx/Res Levies-Pr Yr Tx	8617	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Cnty & Dist Tx/Res Levies-Sup Tax	8618	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Non-ad Valorem Taxes-Parcel Taxes	8621	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Non-ad Valorem Taxes - Others	8622	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Com Rdv Fd Not Subj To RL Reduc	8625	0	144,112	144,112	0.00%	0	144,112	144,112	0.00%	0	144,112	144,112
Penalties/Int On Delinq Non RL Taxes	8629	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Sale of Equip. & Supplies (E.C. 39522)	8631	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Sale of Publications	8632	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Food Service Sales	8634	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other Sales	8639	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Leases and Rental	8650	25,500	0	25,500	2.10%	26,036	0	26,036	2.30%	26,634	0	26,634
Interest	8660	20,803	0	20,803	0.00%	20,803	0	20,803	0.00%	20,803	0	20,803
Net Inc/(dcr) FMV of Investments	8662	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Adult Ed Fees	8671	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Fees & Contrl Non-Resident Students	8672	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transportation Fees From Individuals	8675	32,500	0	32,500	0.00%	32,500	0	32,500	0.00%	32,500	0	32,500
Interagency Revenues	8677	495,562	537,167	1,032,729	0.00%	495,562	537,167	1,032,729	0.00%	495,562	537,167	1,032,729
Mitigation / Development Fees	8681	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other Fees & Contracts	8689	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Loc Rev (Misc. Fds Non-RL (50% Adj.))	8691	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Pass-Thru Revenue - Local Sources	8697	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All other Local Revenues	8699	217,207	0	217,207	0.00%	217,207	0	217,207	0.00%	217,207	0	217,207
Tuitions	8710	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Other Transfer In	8781-8783	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers of Apportmt. - From Districts	8791	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers of Apportmt. - From COE	8792	0	2,547,070	2,547,070	0.00%	0	2,547,070	2,547,070	0.00%	0	2,547,070	2,547,070
Transfers of Apportmt. - From JPAs	8793	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers From All Others	8799	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TOTAL, Other Local Revenues.....		791,572	3,228,349	4,019,921	0.01%	792,108	3,228,349	4,020,457	0.01%	792,706	3,228,349	4,021,055
TOTAL, REVENUES.....		33,465,198	6,576,563	40,041,761	6.13%	35,903,451	6,591,563	42,495,014	2.98%	37,167,788	6,591,583	43,759,371
CERTIFICATED SALARIES d = District manual input												
Teacher's Salaries	1100	13,404,159	3,512,210	16,916,369	2.00%	13,672,242	3,512,138	17,184,380	2.00%	13,945,687	3,582,381	17,528,068
School Administrators' Salaries	1200	631,165	84,300	715,465	2.00%	643,788	85,986	729,774	2.00%	656,664	87,706	744,370
Supervisors' Salaries	1300	1,773,307	123,484	1,896,791	2.00%	1,808,773	0	1,808,773	2.00%	1,844,949	0	1,844,949
Other Certificated Salaries	1900	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TOTAL, Certificate Salaries.....		15,808,631	3,719,994	19,528,625	0.99%	16,124,804	3,598,124	19,722,928	1.50%	16,447,300	3,670,087	20,117,387
CLASSIFIED SALARIES												

Multi-Year Projections Detail Report

Lakeside Union Elementary Adopted Budget 2014-15

ACCOUNT DESCRIPTION	OBJECTS	FY 2014-15			FY 2015-16			FY 2016-17		
		Base Year			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Instructional Aides' Salaries	2100	72,587	1,284,006	1,356,593	74,039	1,309,686	1,383,725	75,520	1,335,880	1,411,399
Classroom Supports	2200	1,515,165	558,046	2,073,211	1,545,468	569,207	2,114,675	1,576,378	580,591	2,156,969
Classroom Supervisors & Admin.	2300	611,819	63,905	675,724	624,055	65,183	689,238	636,536	66,487	703,023
Clerical & Office Salaries	2400	1,297,890	73,107	1,370,997	1,323,848	74,569	1,398,417	1,350,325	76,061	1,426,385
Other Classified Salaries	2900	393,462	345,000	738,462	393,462	345,000	738,462	393,462	345,000	738,462
TOTAL, Classified Salaries.....		3,890,923	2,324,064	6,214,987	3,960,872	2,363,645	6,324,518	4,032,220	2,404,018	6,436,239
EMPLOYEE BENEFITS										
STRS	3101-3102	1,469,933	344,458	1,814,391	1,751,851	333,173	2,085,024	1,786,888	339,837	2,126,724
PERS	3201-3202	399,500	242,132	641,632	435,324	263,599	698,922	527,578	319,168	846,746
OASDI/Medicare/Alternative	3301-3302	520,668	230,640	751,308	530,873	227,500	758,373	541,283	231,787	773,069
Health & Welfare Benefits*	3401-3402	4,092,953	1,623,489	5,716,442	4,420,389	1,704,105	6,124,495	4,774,020	1,840,434	6,614,454
Unemployment Insurance	3501-3502	25,852	2,455	28,307	26,359	2,422	28,780	26,876	2,467	29,343
Worker's Compensation	3601-3602	352,622	122,817	475,439	365,969	123,313	489,283	379,825	127,886	507,710
OPeB Allocated Costs	3701-3702	179,321	53,795	233,116	190,080	57,023	247,103	201,485	60,444	261,929
OPeB Active Employee Costs	3751-3752	174,768	65,940	240,708	185,254	69,896	255,150	196,369	74,090	270,460
Other Employee Benefits	3901-3902	0	0	0	0	0	0	0	0	0
TOTAL, Employee Benefits.....		7,215,617	2,685,726	9,901,343	7,906,099	2,781,032	10,687,131	8,434,323	2,996,113	11,430,436
BOOKS AND SUPPLIES										
Textbooks & Core Materials	4100	573,204	0	573,204	585,241	0	585,241	598,702	-	598,702
Books & Other Ref. Materials	4200	0	0	0	0	0	0	-	-	0
Instructional Mat'l And Supplies	4300	859,650	399,638	1,259,288	877,703	390,426	1,268,129	897,890	399,406	1,297,296
Noncapitalized Supplies	4400	72,635	26,750	99,385	74,160	27,312	101,472	75,866	27,940	103,806
Food	4700	0	0	0	0	0	0	0	0	0
TOTAL, Books And Supplies.....		1,505,489	426,388	1,931,877	1,537,104	417,738	1,954,842	1,572,458	427,346	1,999,804
SERVICES, OTHER OPERATING EXPENSES										
Subagreements for Services	5100	0	524,149	524,149	0	535,156	535,156	0	547,465	547,465
Travel & Conferences	5200	101,161	75,826	176,987	103,285	68,613	171,899	105,661	70,191	175,852
Dues & Memberships	5300	25,267	540	25,807	25,798	551	26,349	26,391	564	26,955
Insurance	5400-5450	228,535	0	228,535	233,334	0	233,334	238,701	0	238,701
Oper. & Housekeeping Services	5500	1,069,284	4,225	1,073,509	1,091,739	4,314	1,096,053	1,116,849	4,413	1,121,262
Rentals, Leases & Repairs	5600	126,001	74,987	200,988	128,647	76,562	205,209	131,606	78,323	209,929
DIRECT COSTS - Xfer of Service	5710	(604,410)	604,410	0	(604,410)	604,410	0	(604,410)	604,410	0
DIRECT COSTS - Interfund Svcs	5750	(179,822)	18,000	(161,822)	(179,822)	18,000	(161,822)	(179,822)	18,000	(161,822)
Other Services & Oper. Exp.	5800	975,604	825,976	1,801,580	824,730	506,391	1,331,121	843,698	518,039	1,361,737
Communication	5900	176,624	7,443	184,067	180,333	7,599	187,932	184,481	7,774	192,255
TOTAL, Services, Other Operating Expenses.....		1,918,244	2,135,556	4,053,800	1,803,634	1,821,597	3,625,231	1,863,155	1,849,178	3,712,333
CAPITAL OUTLAY										
Sites & Improvement Of Sites	6100	0	0	0	0	0	0	0	0	0
Land Improvements	6170	0	0	0	0	0	0	0	0	0
Buildings & Improvements	6200	0	0	0	0	0	0	0	0	0
Books, Media New Sch Exp. Lib.	6300	0	0	0	0	0	0	0	0	0
Equipment	6400	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Equipment Replacement	6500	0	0	0	0	0	0	0	0	0
TOTAL, Capital Outlay.....		10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
OTHER OUTGO d = District manual input										

Multi-Year Projections Detail Report

Lakeside Union Elementary Adopted Budget 2014-15

ACCOUNT DESCRIPTION	OBJECTS	FY 2014-15			FY 2015-16			FY 2016-17				
		Base Year		% Inc	First Projected Year		% Inc	Second Projected Year		% Inc		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
TUITIONS - Inst Under Interdist. Agrmts	7110	0	0	0	0.00%	0	0	0	0.00%	0	0	0
State Special Schools	7130	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To Dist	7141	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To COE	7142	0	0	0	0.00%	0	0	0	0.00%	0	0	0
TUITIONS Excess Costs Pmts To JPAs	7143	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To Dist	7211	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To COE	7212	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Transfers of Pass-Thru Rev. To JPAs	7213	0	0	0	0.00%	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport - To District	7221	0	0	0	0.00%	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport - To COE	7222	0	0	0	0.00%	0	0	0	0.00%	0	0	0
SELPA Transfer of Apport - To JPAs	7223	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other Transfers	7281-7283	0	0	0	0.00%	0	0	0	0.00%	0	0	0
All Other Transfers To All Others	7299	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Debt Service - Interest	7438	0	0	0	0.00%	0	0	0	0.00%	0	0	0
Other Debt Service - Principal	7439	33,095	0	33,095	0.00%	33,095	0	33,095	0.00%	33,095	0	33,095
TOTAL, Other Outgo.....		33,095	0	33,095	0.00%	33,095	0	33,095	0.00%	33,095	0	33,095
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS												
Transfers of Indirect Costs	7310	(396,589)	396,589	0	2.10%	(404,917)	404,917	0	0.00%	(414,230)	414,230	0
Transfers of Indirect Costs - Interfund	7350	(91,423)	0	(91,423)	2.10%	(93,343)	0	(93,343)	2.30%	(95,490)	0	(95,490)
TOTAL, Direct/Indirect Support Costs.....		(488,012)	396,589	(91,423)	2.10%	(498,260)	404,917	(93,343)	2.30%	(509,720)	414,230	(95,490)
Projected Budget Reduction		0	0	0	0.00%	0	0	0	0.00%	0	0	0
TOTAL EXPENDITURES.....		29,893,987	11,688,317	41,582,304	1.64%	30,877,348	11,387,054	42,264,402	3.26%	31,882,830	11,760,973	43,643,803
A. TOTAL REVENUE SUMMARY												
1) LCFF Sources	8010-8099	31,778,327	170,098	31,948,425	7.63%	34,216,044	170,098	34,386,142	3.68%	35,479,782	170,098	35,649,880
2) Federal Revenues	8100-8299	141,150	2,175,177	2,316,327	0.65%	141,150	2,190,177	2,331,327	0.00%	141,150	2,190,177	2,331,327
3) Other State Revenues	8300-8599	754,149	1,002,939	1,757,088	0.00%	754,149	1,002,939	1,757,089	0.00%	754,149	1,002,959	1,757,108
4) Other Local Revenues	8600-8799	791,572	3,228,349	4,019,921	0.01%	792,108	3,228,349	4,020,457	0.01%	792,706	3,228,349	4,021,055
5) TOTAL REVENUES.....		33,465,198	6,576,563	40,041,761	6.13%	35,903,451	6,591,563	42,495,014	2.98%	37,167,788	6,591,583	43,759,371
B. TOTAL EXPENDITURE REVENUE SUMMARY												
1) Certificated Salaries	1000-1999	15,808,631	3,719,994	19,528,625	0.99%	16,124,804	3,598,124	19,722,928	1.50%	16,447,300	3,670,087	20,117,387
2) Classified Salaries	2000-2999	3,890,923	2,324,064	6,214,987	1.76%	3,960,872	2,363,645	6,324,518	1.77%	4,032,220	2,404,018	6,436,239
3) Employee Benefits	3000-3999	7,215,617	2,685,726	9,901,343	7.94%	7,906,099	2,781,032	10,687,131	6.96%	8,434,323	2,996,113	11,430,436
4) Books and Supplies	4000-4999	1,505,489	426,388	1,931,877	1.19%	1,537,104	417,738	1,954,842	2.30%	1,572,458	427,346	1,999,804
5) Svcs, other Oper. Expense	5000-5999	1,918,244	2,135,556	4,053,800	-10.57%	1,803,634	1,821,597	3,625,231	2.40%	1,863,155	1,849,178	3,712,333
6) Capital Outlay	6000-6599	10,000	0	10,000	2.10%	10,000	0	10,000	2.30%	10,000	0	10,000
7) Other Outgo	7100-7299	0	0	0	0.00%	0	0	0	0.00%	0	0	0
8) Other Outgo - exclude dir/ind cost	7400-7499	33,095	0	33,095	0.00%	33,095	0	33,095	0.00%	33,095	0	33,095
9) Dir Support/Indirect Costs	7300-7399	(488,012)	396,589	(91,423)	2.10%	(498,260)	404,917	(93,343)	2.30%	(509,720)	414,230	(95,490)
10) Projected Budget Reduction		0	0	0	0.00%	0	0	0	0.00%	0	0	0
10) TOTAL EXPENDITURES.....		29,893,987	11,688,317	41,582,304	1.64%	30,877,348	11,387,054	42,264,402	3.26%	31,882,830	11,760,973	43,643,803
C. EXCESS (DEF) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES												
Excess/(Diff) (A5 - B10).....		3,571,211	(5,111,754)	(1,540,543)	-1.15%	5,026,103	(4,795,491)	230,612	(0)	5,284,957	(5,169,390)	115,567
D. OTHER FINANCING SOURCES/USES												
1) a. Interfund Transfers - Transfer In	8900-8929	28,606	0	28,606	-100.00%	0	0	0	0.00%	0	0	0
b. Interfund Transfers - Transfer Out	7610-7629	0	0	0	0.00%	0	0	0	0.00%	0	0	0

Multi-Year Projections Detail Report Lakeside Union Elementary Adopted Budget 2014-15

ACCOUNT DESCRIPTION	OBJECTS	FY 2014-15 Base Year			% Inc			FY 2015-16 First Projected Year			% Inc			FY 2016-17 Second Projected Year		
		Unrestricted	Restricted	Combined	0.00%	Unrestricted	Restricted	Combined	0.00%	Unrestricted	Restricted	Combined	0.00%	Unrestricted	Restricted	Combined
2) a. Other Sources/Uses-Sources	8930-8979	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
b. Other Sources/Uses-Uses	7630-7699	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
3) Contributions	8980-8999	(4,605,111)	4,605,111	0	0.00%	(4,828,580)	4,828,580	0	0.00%	(5,063,728)	5,063,728	0	(5,063,728)	5,063,728	0	
4) TOTAL OTHER FINANCING SOURCES/USES.....		(4,576,505)	4,605,111	28,606	-100.00%	(4,828,580)	4,828,580	0	0.00%	(5,063,728)	5,063,728	0	(5,063,728)	5,063,728	0	
E. NET INCREASE (DECREASE) IN FUND BALANCE																
(C + D4).....		(1,005,294)	(506,643)	(1,511,937)	-115.25%	197,523	33,089	230,612	-49.89%	221,229	(105,662)	115,567				
F. FUND BALANCE, RESERVES																
1) Beg Balance as of July 1 - Unaudited	9791	3,722,981	1,462,316	5,185,298	-29.16%	2,717,687	955,673	3,673,361	6.28%	2,915,210	988,763	3,903,973	2,915,210	988,763	3,903,973	
2) Ending Balance, June 30 - Next Year Beg. Balance		2,717,687	955,673	3,673,361	6.28%	2,915,210	988,763	3,903,973	2.96%	3,136,440	883,100	4,019,540	3,136,440	883,100	4,019,540	
G. COMPONENTS OF ENDING FUND BALANCES																
a) Nonspendable Revolving Cash	9711	27,000	0	27,000	0.00%	27,000	0	27,000	0.00%	27,000	0	27,000	27,000	0	27,000	
Stores	9712	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
Prepared Expenditures	9713	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
All Others	9719	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
b) Restricted	9740	0	955,673	955,673	3.46%	988,763	988,763	988,763	0.00%	988,763	883,100	883,100	988,763	883,100	883,100	
c) Committed - Stabilization Arrangements	9750	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
Other Commitments	9760	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	
d) Assigned - Other Assignments	9780	1,443,218	0	1,443,218	12.27%	1,620,278	1,620,278	1,620,278	0.00%	1,800,125	1,800,125	1,800,125	1,800,125	1,800,125	1,800,125	
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	1,247,469	0	1,247,469	1.64%	1,267,932	0	1,267,932	0.00%	1,309,314	0	1,309,314	1,309,314	0	1,309,314	
Unassigned/unappropriated Amount	9790	0	0	0	-12.39%	0	0	0	0.00%	0	0	0	0	0	0	

*H & W Benefits: If FPY/SPY salaries are greater than PY, then HW % is applied to Base Year H&W.

Multi-Year Projection Assumptions Sheet
Adopted Budget 2014-15

Lakeside Union Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2014-15	FY 2015-16	FY 2016-17
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	1.565%	0.850%	2.100%
COLA - (DOF)	Used in Calc	1.570%	0.860%	2.120%
Funded COLA - (Categorical)	Used In Calc	0.00%	0.00%	0.00%
Gap Funding - (DOF)	Used In Calc	28.06%	30.39%	19.50%
California Consumer Price Index - (SSC Dartboard)	Used In Calc	1.40%	2.10%	2.30%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$124	\$126	\$126
	Restricted	\$30	\$30	\$30
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%
Property Taxes (% increase)	(District Input)			
Projected Budget Reduction	Unrestricted			
	Restricted			
State Aid 8011 (enter from BASC LCFF Calc.)	(District Input)	\$ 21,644,330	\$ 24,082,047	\$ 25,345,785
EPA 8012 (enter from BASC LCFF Calc.)	(District Input)	\$ 4,217,937	\$ 4,217,937	\$ 4,217,937
Average Daily Attendance (ADA) Projections	(District Input)	4,650.61	4,650.61	4,650.61
	% Change		0.00%	0.00%
Salary Step & Column Percent Increases:				
Teachers	1100	2.00%	2.00%	2.00%
Certificated Pupil Support	1200	2.00%	2.00%	2.00%
Certificated Supervisor & Admin	1300	2.00%	2.00%	2.00%
Other Certificated	1900	0.00%	0.00%	0.00%
Instructional Aides	2100	2.00%	2.00%	2.00%
Classified Support	2200	2.00%	2.00%	2.00%
Classified Supervisor & Admin	2300	2.00%	2.00%	2.00%
Clerical, Technical, & Office Staff	2400	2.00%	2.00%	2.00%
Other Classified	2900	0.00%	0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
Benefits:				
STRS	3100-3102	9.50%	11.10%	12.70%
PERS	3200-3202	11.771%	12.600%	15.00%
OASDI/Medicare/Alternative	3300-3302	1.45%	1.45%	1.45%
Health & Welfare Increase (% increase)	3400-3402	10.00%	8.00%	8.00%
State Unemployment	3500-3502	0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602	1.79%	1.79%	1.79%
OPEB Allocated Costs (% increase)	*3711-3712	10.00%	6.00%	6.00%
OPEB Active Employee Costs (% increase)	3751-3752	10.00%	6.00%	6.00%
Other Employee Benefits (include early retirement incentive)	3900-3902 (District Input)			
		Unrestricted	Restricted	Combined
FY 2014-15 General Fund Beginning Balances (District Input)		\$ 3,722,981	\$ 1,462,316	\$ 5,185,298
(+/-) Audit Adjustment (District Input)		\$ -	\$ -	\$ -
Net Beginning Balance		\$ 3,722,981	\$ 1,462,316	\$ 5,185,298

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

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	43,348,255.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,031,200.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	290,053.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	37,343.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	156,878.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	537,167.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,021,441.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		152,378.00
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)				39,447,992.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				39,447,992.00

		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)		4,650.61
B. Charter school ADA adjustments (From Section IV)		401.71
C. Adjusted total ADA (Lines A plus B)		5,052.32
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,807.90
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.)	36,278,893.28	7,485.59
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)	36,278,893.28	7,485.59
B. Required effort (Line A.2 times 90%)	32,651,003.95	6,737.03
C. Current year expenditures (Line I.G and Line II.D)	39,447,992.00	7,807.90
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
Barona Indian Charter/Report online with district-ADA not included in A form		111.46
River Valley Charter/Report online with district-ADA not included in A form		290.25
Total charter school adjustments	0.00	401.71
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	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(187,313.00)	0.00	(97,608.00)				
Other Sources/Uses Detail					369,073.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	196,340.00	0.00	6,367.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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	51,209.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,428.00	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	283,486.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(29,455.00)	91,241.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					122,500.00	156,878.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	216,768.00	(216,768.00)	97,608.00	(97,608.00)	491,573.00	491,573.00	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				
01 GENERAL FUND								
Expenditure Detail	0.00	(161,822.00)	0.00	(91,423.00)				
Other Sources/Uses Detail					28,606.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	188,872.00	0.00	785.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	28,606.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(33,800.00)	90,638.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					122,500.00	122,500.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	195,622.00	(195,622.00)	91,423.00	(91,423.00)	151,106.00	151,106.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	4,045.18	4,127.50	N/A	Met
Second Prior Year (2012-13)	4,097.67	4,274.69	N/A	Met
First Prior Year (2013-14) ¹	4,441.58	4,650.61	N/A	Met
Budget Year (2014-15)	4,650.61			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		4,215	4,266	N/A	Met
Second Prior Year (2012-13)		4,266	4,467	N/A	Met
First Prior Year (2013-14)		4,664	4,845	N/A	Met
Budget Year (2014-15)		4,845			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	4,126	4,266	96.7%
Second Prior Year (2012-13)	4,275	4,467	95.7%
First Prior Year (2013-14)	4,651	4,845	96.0%
		Historical Average Ratio:	96.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	4,651	4,845	96.0%	Met
1st Subsequent Year (2015-16)	4,651	4,845	96.0%	Met
2nd Subsequent Year (2016-17)	4,651	4,845	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
LCFF Target (Reference Only)	38,989,760.00	39,799,772.00	40,696,753.00	
	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	4,650.61	4,650.61	4,650.61	4,650.61
b. Prior Year ADA (Funded)		4,650.61	4,650.61	4,650.61
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		28,965,527.00	31,778,327.00	34,216,044.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		2,812,800.00	2,437,717.00	1,263,738.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,812,800.00	2,437,717.00	1,263,738.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		9.71%	7.67%	3.69%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		9.71%	7.67%	3.69%
LCFF Revenue Standard (Step 3, plus/minus 1%):	8.71% to 10.71%	6.67% to 8.67%	2.69% to 4.69%	

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)	6,927,477.00	7,227,772.00		
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)	30,220,781.00	33,090,039.00	35,527,756.00	36,791,494.00
District's Projected Change in LCFF Revenue:		9.49%	7.37%	3.56%
LCFF Revenue Standard:		8.71% to 10.71%	6.67% to 8.67%	2.69% to 4.69%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	21,403,693.45	23,810,014.98	89.9%
Second Prior Year (2012-13)	21,563,304.74	23,701,986.14	91.0%
First Prior Year (2013-14)	25,512,207.00	28,871,281.00	88.4%
	Historical Average Ratio:		89.8%

	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):	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

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)	26,915,171.00	29,893,987.00	90.0%	Met
1st Subsequent Year (2015-16)	27,991,775.00	30,877,348.00	90.7%	Met
2nd Subsequent Year (2016-17)	28,913,843.00	31,882,830.00	90.7%	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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	2,093,116.00	2,078,803.00	-0.7%	No
1st Subsequent Year (2014-15)	2,096,116.00	2,078,803.00	-0.8%	No
2nd Subsequent Year (2015-16)	2,093,116.00	2,078,803.00	-0.7%	No

Explanation:
(required if Yes)

Decrease in federal revenue is primarily due to special education mental health funding allocation has been reduced at this time.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	5,842,839.00	2,603,367.00	-55.4%	Yes
1st Subsequent Year (2014-15)	5,870,721.00	1,739,175.00	-70.4%	Yes
2nd Subsequent Year (2015-16)	5,870,721.00	1,739,175.00	-70.4%	Yes

Explanation:
(required if Yes)

The district was not using the LCFF budget formula at budget adoption and the categorical funding was reported under other state revenues. The LCFF Categorical funding is reported under revenue limit sources. The decrease is due to changes in accounting.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	3,800,797.00	3,906,943.00	2.8%	No
1st Subsequent Year (2014-15)	3,801,503.00	3,907,530.00	2.8%	No
2nd Subsequent Year (2015-16)	3,802,287.00	3,908,182.00	2.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	1,531,520.00	2,893,343.00	88.9%	Yes
1st Subsequent Year (2014-15)	1,556,745.00	1,725,240.00	10.8%	Yes
2nd Subsequent Year (2015-16)	1,578,239.00	1,718,371.00	8.9%	Yes

Explanation:
(required if Yes)

District budgets carryover balances in expenditure accounts from prior year. Current year 2013-14 includes carryover balances from 2012-13. Also other expenditure items were added after budget adoption for textbooks funded with one time Common Core entitlement and \$350,000 increase in budget for instructional materials that was a board approved priority item for 2013/14.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	3,386,462.00	4,069,134.00	20.2%	Yes
1st Subsequent Year (2014-15)	3,718,724.00	3,733,825.00	0.4%	No
2nd Subsequent Year (2015-16)	3,558,429.00	3,831,369.00	7.7%	Yes

Explanation:
(required if Yes)

Current year has revised from budget adoption due to an increase in projected costs for travel & conferences, retirement incentives, technology services, and data management system. Carryover of State mental health funds has also been budgeted in current year and removed in 1st Subsequent year. Increases in current year affect 2nd Subsequent Year.

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):	9.71%	7.67%	3.69%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.29% to 19.71%	-2.33% to 17.67%	-6.31% to 13.69%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.71% to 14.71%	2.67% to 12.67%	-1.31% to 8.69%

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)	2,079,923.00		
Budget Year (2014-15)	2,316,327.00	11.37%	No
1st Subsequent Year (2015-16)	2,331,327.00	0.65%	Yes
2nd Subsequent Year (2016-17)	2,331,327.00	0.00%	No

Explanation:
(required if Yes)

District received 3 year Federal grant, Title III: California Mathematics and Science Partnership for \$500,000 each grant year, total \$1,500.00. First grant year begins in January 2014 of prior year 2013-14 with budget beginning at \$45,000 (+30,000 carryover from prior grant). Budget year 2014-15 increases grant expenditures to \$460,000 and then adding \$15,000 in 1st subsequent year 2015-16.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	2,833,371.00		
Budget Year (2014-15)	1,757,088.00	-37.99%	Yes
1st Subsequent Year (2015-16)	1,757,089.00	0.00%	Yes
2nd Subsequent Year (2016-17)	1,757,108.00	0.00%	No

Explanation:
(required if Yes)

First prior year 2013-14 has one time Common Core funding, planning allocation for CA Clean Energy Jobs Act, and prior year lottery revenue received. Budget year 2014-15 and subsequent years are lower do not have additional funds received in 2013-14.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	4,140,244.00		
Budget Year (2014-15)	4,019,921.00	-2.91%	Yes
1st Subsequent Year (2015-16)	4,020,457.00	0.01%	Yes
2nd Subsequent Year (2016-17)	4,021,055.00	0.01%	No

Explanation:
(required if Yes)

First prior year 2013-14, school donations and other local revenues are budgeted when received. Budget year and subsequent years are have a conservative estimate and will change as revenues are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	2,482,740.00		
Budget Year (2014-15)	1,931,877.00	-22.19%	Yes
1st Subsequent Year (2015-16)	1,954,842.00	1.19%	Yes
2nd Subsequent Year (2016-17)	1,999,804.00	2.30%	No

Explanation:
(required if Yes)

District budgets carryover balances in expenditure accounts from prior year. First prior year 2013-14 includes carryover balances from 2012-13. 1st subsequent year increases by CPI 2.1% and has a few budget items reduced to maintain program income.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	11,736,752.00	8,589,113.00	-26.8%	Not Met
1st Subsequent Year (2014-15)	11,768,340.00	7,725,508.00	-34.4%	Not Met
2nd Subsequent Year (2015-16)	11,766,124.00	7,726,160.00	-34.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	4,917,982.00	6,962,477.00	41.6%	Not Met
1st Subsequent Year (2014-15)	5,275,469.00	5,459,065.00	3.5%	Met
2nd Subsequent Year (2015-16)	5,136,668.00	5,549,740.00	8.0%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Decrease in federal revenue is primarily due to special education mental health funding allocation has been reduced at this time.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

The district was not using the LCFF budget formula at budget adoption and the categorical funding was reported under other state revenues. The LCFF Categorical funding is reported under revenue limit sources. The decrease is due to changes in accounting.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

District budgets carryover balances in expenditure accounts from prior year. Current year 2013-14 includes carryover balances from 2012-13. Also other expenditure items were added after budget adoption for textbooks funded with one time Common Core entitlement and \$350,000 increase in budget for instructional materials that was a board approved priority item for 2013/14.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Current year has revised from budget adoption due to an increase in projected costs for travel & conferences, retirement incentives, technology services, and data management system. Carryover of State mental health funds has also been budgeted in current year and removed in 1st Subsequent year. Increases in current year affect 2nd Subsequent Year.

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

First Prior Year (2013-14)	3,836,059.00		
Budget Year (2014-15)	4,053,800.00	5.68%	No
1st Subsequent Year (2015-16)	3,625,231.00	-10.57%	Yes
2nd Subsequent Year (2016-17)	3,712,333.00	2.40%	No

Explanation:
(required if Yes)

1st subsequent year 2015-16 has reduction from budget year 2014-15 primarily due to long term liability for prior year's retirement incentives.

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)	9,053,538.00		
Budget Year (2014-15)	8,093,336.00	-10.61%	Not Met
1st Subsequent Year (2015-16)	8,108,873.00	0.19%	Met
2nd Subsequent Year (2016-17)	8,109,490.00	0.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	6,318,799.00		
Budget Year (2014-15)	5,985,677.00	-5.27%	Not Met
1st Subsequent Year (2015-16)	5,580,073.00	-6.78%	Not Met
2nd Subsequent Year (2016-17)	5,712,137.00	2.37%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

District received 3 year Federal grant, Title III: California Mathematics and Science Partnership for \$500,000 each grant year, total \$1,500.00. First grant year begins in January 2014 of prior year 2013-14 with budget beginning at \$45,000 (+30,000 carryover from prior grant). Budget year 2014-15 increases grant expenditures to \$460,000 and then adding \$15,000 in 1st subsequent year 2015-16.

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

First prior year 2013-14 has one time Common Core funding, planning allocation for CA Clean Energy Jobs Act, and prior year lottery revenue received. Budget year 2014-15 and subsequent years are lower do not have additional funds received in 2013-14.

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

First prior year 2013-14, school donations and other local revenues are budgeted when received. Budget year and subsequent years are have a conservative estimate and will change as revenues are received.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

District budgets carryover balances in expenditure accounts from prior year. First prior year 2013-14 includes carryover balances from 2012-13. 1st subsequent year increases by CPI 2.1% and has a few budget items reduced to maintain program income.

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

1st subsequent year 2015-16 has reduction from budget year 2014-15 primarily due to long term liability for prior year's retirement incentives.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	41,582,304.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	41,582,304.00	415,823.04	1,159,426.00	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)	2,761,092.13	2,219,476.22	2,303,554.49
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,761,092.13	2,219,476.22	2,303,554.49
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,097,035.18	37,649,719.61	40,443,009.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	37,097,035.18	37,649,719.61	40,443,009.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	7.4%	5.9%	5.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.5%	2.0%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(1,561,756.33)	23,810,014.98	6.6%	Not Met
Second Prior Year (2012-13)	(1,296,429.66)	23,701,986.14	5.5%	Not Met
First Prior Year (2013-14)	(2,086,464.00)	28,871,281.00	7.2%	Not Met
Budget Year (2014-15) (Information only)	(1,005,294.00)	29,893,987.00		

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)

Due to State budget crisis and ongoing revenue deficits the district was able to absorb some of the ending balance reserves built over the years for a rainy day. This district was able to deficit spend with the available reserves and careful fiscal management. The district has made expenditure reductions as needed and explores other options of reducing the deficit spending. The district has reserves in other Special Reserve Funds to transfer to the General Fund if needed. Budget year 2014-15 deficit spending has reduced \$1,000,000 from prior year. At this time the LCFF gap funding estimates eliminate deficit spending for subsequent years. LCFF is new and unfamiliar, which adds increased uncertainty in assessing risks. The challenge c

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)	7,273,839.04	8,667,631.33	N/A	Met
Second Prior Year (2012-13)	6,852,886.33	7,105,875.00	N/A	Met
First Prior Year (2013-14)	5,390,827.00	5,809,445.34	N/A	Met
Budget Year (2014-15) (Information only)	3,722,981.34			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	4,651	4,651	4,651
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,582,304.00	42,264,402.00	43,643,803.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,582,304.00	42,264,402.00	43,643,803.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,247,469.12	1,267,932.06	1,309,314.09
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,247,469.12	1,267,932.06	1,309,314.09

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,247,469.00	1,267,932.06	1,309,314.09
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.27)		
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)	1,090,579.22		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	1,090,579.22	1,090,579.22
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,338,047.95	2,358,511.28	2,399,893.31
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.62%	5.58%	5.50%
District's Reserve Standard (Section 10B, Line 7):	1,247,469.12	1,267,932.06	1,309,314.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(4,289,295.00)			
Budget Year (2014-15)	(4,605,111.00)	315,816.00	7.4%	Met
1st Subsequent Year (2015-16)	(4,828,580.00)	223,469.00	4.9%	Met
2nd Subsequent Year (2016-17)	(5,063,728.00)	235,148.00	4.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	369,073.00			
Budget Year (2014-15)	28,606.00	(340,467.00)	-92.2%	Not Met
1st Subsequent Year (2015-16)	0.00	(28,606.00)	-100.0%	Not Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

First prior year has transfer in from special reserves to pay COE for one-time expense for new financial and human capital management system; cost of retirement incentive for installment year 2 of 3, and transfer from charter school closure. Budget year has one transfer in at this time to pay the last installment for one retirement incentive.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds	36	Bond Interest & Redemption, Fund 51	Bond Interest & Redemption Fund 51	38,316,451
Supp Early Retirement Program	8	Funds 03/Objects 8011-8792	Fund 03 / Object 5800	388,610
State School Building Loans				
Compensated Absences	on going	Funds 03 & 06/Objects 8011-8792	Funds 03 & 06/Objects 2000-3999	319,576

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				39,024,637

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				
Certificates of Participation				
General Obligation Bonds	170,000	220,000	280,000	345,000
Supp Early Retirement Program	781,834	360,004	142,617	45,277
State School Building Loans				
Compensated Absences	6,753	6,753	6,753	6,753

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	958,587	586,757	429,370	397,030
Has total annual payment increased over prior year (2013-14)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

2.a. The district has 18 employees who have lifetime benefits. 16 are retired and 2 are currently employed. The district no longer has lifetime benefits option available. 2.b. Only to those who have lifetime benefits.

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

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

Self-Insurance Fund	0	Governmental Fund	0
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4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	442,830.00
b. OPEB unfunded actuarial accrued liability (UAAL)	6,212,351.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jan 01, 2012

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	not in actuarial	not in actuarial	not in actuarial
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	505,000.00	535,300.00	567,418.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	505,000.00	535,300.00	567,418.00
d. Number of retirees receiving OPEB benefits	121	124	126

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	245.5	247.5	247.5	247.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

None

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

176,570

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,313,244	3,578,304	3,864,568
95.0%	95.0%	95.0%
8.0%	8.0%	8.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
590,320	602,126	614,169
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	149.5	152.8	152.8	152.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

None

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

59,380

7. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,919,958	2,073,555	2,239,439
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	80,851	82,468	84,117
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	22.0	25.0	25.0	25.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

None

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

24,666

4. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	342,759	370,180	399,794
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	24,534	25,025	25,525
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	42,117	42,959	43,819
Percent change in cost of other benefits over prior year	2.0%	2.0%	2.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

LCFF Calculator Universal Assumptions

Lakeside Union Elementary

10/26/16

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 38,665,311	\$ 38,989,760	\$ 39,799,772	\$ 40,696,753
Floor	27,670,317	28,965,527	31,778,327	34,216,044
CY Gap Funding	1,295,210	2,812,800	2,437,717	1,263,738
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 28,965,527	\$ 31,778,327	\$ 34,216,044	\$ 35,479,782

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 11,013,615	\$ 19,075,367	\$ 21,644,330	\$ 24,082,047	\$ 25,345,785
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,132,556	-	-	-	-
8012 - EPA	4,627,537	4,217,937	4,217,937	4,217,937	4,217,937
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	5,993,974	5,672,223	5,916,060	5,916,060	5,916,060
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 25,767,682	\$ 28,965,527	\$ 31,778,327	\$ 34,216,044	\$ 35,479,782
<i>Excess Taxes</i>	\$ -	\$ (0)	\$ 0	\$ (0)	\$ (0)
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ 0	\$ (0)	\$ 0	\$ 0

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16	2016-17
Estimated Total LCFF Funding	28,965,527	\$ 31,778,327	\$ 34,216,044	\$ 35,479,782
Estimated Base Grant	N/A	\$ 29,773,264	\$ 33,170,398	\$ 34,793,223
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 1,161,442	\$ 1,045,646	\$ 686,559
Proportional Increase or Improvement in Services	N/A	3.90%	3.15%	1.97%
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	\$ 1,161,442	\$ 1,045,646	\$ 686,559
Current year Minimum Proportionality Percentage (MPP)		3.90%	3.15%	1.97%

Lakeside Union Elementary																												
LOCAL CONTROL FUNDING FORMULA					CALCULATE LCFF TARGET					LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET																		
Unduplicated as % of Enrollment	ADA	Base	Gr-Span	Supp	Concen	COIA	48.44%	2013-14	1.570%	ADA	Base	Gr-Span	Supp	Concen	COIA	48.44%	2014-15	0.860%	ADA	Base	Gr-Span	Supp	Concen	COIA	48.44%	2015-16	TARGET	
Grades K-3	2,395.35	6,952	723	744	744	20,166,452	768	723	744	744	744	744	744	744	744	20,166,452	768	723	744	744	744	744	744	744	744	744	744	20,166,452
Grades 4-6	1,401.76	7,056		684	684	10,849,622			684	684	684	684	684	684	684	10,849,622			684	684	684	684	684	684	684	684	684	10,849,622
Grades 7-8	851.36	7,666		704	704	6,785,339			704	704	704	704	704	704	704	6,785,339			704	704	704	704	704	704	704	704	704	6,785,339
Grades 9-12	2.14	8,419	219	837	837	20,277			837	837	837	837	837	837	837	20,277			837	837	837	837	837	837	837	837	837	20,277
Subtract NNS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NNS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	4,650.61	32,747,291	1,732,307	3,342,092	3,342,092	37,821,690	-	-	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	37,821,690	-	-	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	3,342,092	37,821,690	
Targeted Instructional Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CALCULATE ECONOMIC RECOVERY TARGET		2013/14	2020/21																									
Revenue Limit per ADA inflated to 2020/21	6,597.44	7,547.23																										
Charter General Purpose BG/ADA inflated to 2020/21	1,095.35	1,095.35																										
Categorical Base per ADA	7,696.79	8,642.58																										
Total Economic Recovery Target per ADA	14,500.00	14,500.00																										
Statewide 90 th percentile rate	8.31403	9.51095																										
2020-21 LCFF Target rate per ADA	-	-																										
ECONOMIC RECOVERY TARGET per ADA	-	-																										
ECONOMIC RECOVERY TARGET x 2012-13 ADA	-	-																										
ECONOMIC RECOVERY TARGET PAYMENT	-	-																										
CALCULATE LCFF FLOOR		1/8	2/8	3/8																								
Current year Funded ADA times Base per ADA	12-13 Rate	13-14 ADA	14-15 ADA	15-16 ADA																								
Current year Funded ADA times Other RL per ADA	5,005.43	4,650.61	4,650.61	4,650.61																								
Necessary Small School Allowance at 12-13 rates	55.79	4,650.61	4,650.61	4,650.61																								
2012-13 Categoricals	-	4,132,556	-	-																								
2012-13 Charter Categorical & Supplemental BG/12-13 ADA * cy ADA	-	-	-	-																								
Less Fair Share Reduction	-	-	-	-																								
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	-	-	-	-																								
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	-	27,670,317	-	-																								
TOTAL				38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311	38,665,311

Lakeside Union Elementary									
LOCAL CONTROL FUNDING FORMULA									
CALCULATE LGFF PHASE-IN ENTITLEMENT									
	2013/14	2014/15	2015/16						
LOCAL CONTROL FUNDING FORMULA TARGET	38,665,311	38,989,760	39,799,772						
LOCAL CONTROL FUNDING FORMULA FLOOR	27,670,317	28,965,527	31,778,327						
Difference or GAP (LGFF Target less LGFF Floor, if positive)	10,994,994	10,024,233	8,021,445						
Multiply difference by funding rate	1,295,210	2,812,800	2,437,717	11.78%	28.06%	30.39%			
ECONOMIC RECOVERY PAYMENT	-	-	-						
LGFF Entitlement before Minimum State Aid provision	28,965,527	31,778,327	34,216,044						
CALCULATE STATE AID									
LGFF Funding before Minimum State Aid	28,965,527	31,778,327	34,216,044						
Less Property Taxes including RDA	(5,672,233)	(5,916,060)	(5,916,060)						
LGFF state aid (before Min State Aid)	23,293,304	25,862,267	28,299,984						
CALCULATE MINIMUM STATE AID									
2012-13 RI/Charter Gen BG adjusted for ADA	N/A	MINIMUM STATE AID	N/A						
2012-13 NCS Allowance	21,635,126	21,635,126	21,635,126	12-13 Rate	5,061.22	14-15 ADA	4,650.61	12-13 Rate	5,061.22
Less Current Year Property Taxes/In Lieu	(5,993,974)	(5,993,974)	(5,916,060)						
Subtotal State Aid for Historical RI/Charter General BG	15,641,152	17,865,537	17,621,700						
Categorical funding from 2012-13	4,132,556	4,132,556	4,132,556						
Charter Categorical Block Grant adjusted for ADA	-	-	-						
Minimum State Aid Prior to Offset	19,773,708	21,754,256	21,754,256						
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)	-	-	-						
Local Control Funding Formula Floor plus Funded Gap	-	-	-						
Minimum State Aid plus Property Taxes including RDA	-	-	-						
Offset	-	-	-						
Minimum State Aid Prior to Offset	-	-	-						
Total Minimum State Aid with Offset	-	-	-						
TOTAL STATE AID	23,293,304	25,862,267	28,299,984						
Addition to LGFF due to Minimum State Aid provision									
LGFF Phase-in Entitlement before COE transfer, Choice & Charter Supplemental)	28,965,527	31,778,327	34,216,044						
CHANGE OVER PRIOR YEAR	12.41%	9.71%	7.67%						
LGFF Entitlement PER ADA	6,028	6,833	7,357						
PER ADA CHANGE OVER PRIOR YEAR	3.32%	9.71%	7.67%						
LGFF SOURCES INCLUDING EXCESS TAXES									
State Aid	2012-13	2013-14	2014-15						
Property taxes net of in-lieu	19,773,708	23,293,304	25,862,267	Increase	3,519,596	2,568,963	2,437,717	Increase	2,437,717
Charter in-Lieu Taxes	5,993,974	(321,751)	5,916,060	-5.37%	(321,751)	243,837	-	0.00%	-
LGFF pre COE, Choice, Supp	25,767,682	28,965,527	31,778,327	12.41%	3,197,845	2,812,800	2,437,717	7.67%	2,437,717