

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

	2013-14 Estimated Actuals			2014-15 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME BY SOURCE						
REVENUE						
LIMIT						
State Aid	19,075,367	-	19,075,367	21,644,330	-	21,644,330
Education Protection Account State Aid	4,217,937	-	4,217,937	4,217,937	-	-
State Aid - Prior Years Adjustment	-	-	-	7,227,772	-	-
Property Taxes	6,927,477	170,098	7,097,575	-	170,098	170,098
Special Education-Property Tax Transfer	(1,255,254)	-	(1,255,254)	-	-	-
Charter School In Lieu Taxes	-	-	-	(1,311,712)	-	(1,311,712)
Subtotal	28,965,527	170,098	29,135,625	31,778,327	170,098	31,948,425
FEDERAL INCOME						
Impact Aid	146,709	-	146,709	141,150	-	141,150
Titles I, II, III, V	-	724,593	724,593	-	1,027,206	1,027,206
SPED IDEA (PL98-377)	-	872,249	872,249	-	872,249	872,249
SPED IDEA (PL 94-143)	-	147,317	147,317	-	131,539	131,539
Other Federal Revenue	-	189,055	189,055	-	144,183	144,183
Subtotal	146,709	1,933,214	2,079,923	141,150	2,175,177	2,316,327
OTHER INCOME						
Special Education-Infant	-	713,779	713,779	-	713,779	713,779
Mandated Block Grant	119,511	-	119,511	130,217	-	130,217
Lottery Income	580,566	154,517	735,083	612,029	145,721	757,750
California Clean Energy Jobs Act	-	130,000	130,000	-	-	-
Common Core State Standards Implementation	-	897,700	897,700	-	-	-
Other State Revenue	12,411	224,887	237,298	11,903	143,439	155,342
Subtotal	712,488	2,120,883	2,833,371	754,149	1,002,939	1,757,088
LOCAL INCOME						
Interest	20,290	-	20,290	20,803	-	20,803
Transportation Fees	33,850	-	33,850	32,500	-	32,500
Other Local	826,175	3,259,929	4,086,104	738,269	3,228,349	3,966,618
Subtotal	880,315	3,259,929	4,140,244	791,572	3,228,349	4,019,921
TOTAL INCOME	30,705,039	7,484,124	38,189,163	33,465,198	6,576,563	40,041,761
BEGINNING BALANCE	5,809,445	1,260,625	7,070,071	3,722,981	1,462,316	5,185,298
TOTAL INCOME AND BEGINNING BALANCE	36,514,484	8,744,749	45,259,234	37,188,179	8,038,879	45,227,059

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):

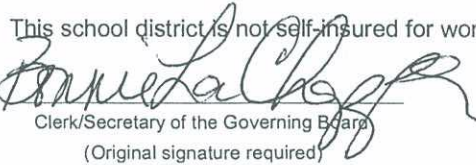
Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

() 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									
Revolving Cash			27,000.00	0.00	27,000.00	27,000.00	0.00	27,000.00	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									
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									
Other Assignments			2,482,691.07	0.00	2,482,691.07	1,443,218.34	0.00	1,443,218.34	-41.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties			1,213,290.27	0.00	1,213,290.27	1,247,469.00	0.00	1,247,469.00	2.8%
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

37 68189 0000000
 Form 01

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							
California Dept of Education SACS Financial Reporting Software - 2014.1.0 File: fund-a (Rev 04/28/2014)							

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%