

**Central Union High  
School District**

**2013-2014**

**Estimated Actuals**

**2014-2015**

**Budget**

# MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Fiscal Services Supervisor

CC: Central Union High School District Board of Trustees

Date: June 24, 2014

Re: 2014-2015 Budget

Enclosed you will find the 2014-2015 Proposed Budget for the Central Union High School District. The following summary highlights the significant changes of the 2013-2014 Estimated Actuals to the 2014-2015 Budget.

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## *Unrestricted Revenues:*

- ★ **LCFF Sources** increased \$3,471,155. This net increase of revenue is due largely to the shift of Tier III Revenue from Other State Revenue as well as an increase in LCFF.
- ★ **Federal Revenue** decreased \$35,324. This is due to the unpredictability of MAA Federal Funding, we have budgeted zero dollars at this time.
- ★ **Other State Revenues** decreased \$509,783. This decrease is largely due to a shift of Tier III Revenue to LCFF.
- ★ **Local Revenue** decreased by \$230,696. This decrease is mainly due to an anticipated reduction in the transfer from IVROP contingent upon board approval of the MOU.

*Unrestricted Expenditures:*

<b>UNRESTRICTED</b>			
<b>Category</b>	<b>2013-2014 Estimated Actuals</b>	<b>2014-2015 Budget</b>	<b>Difference</b>
<b>Certificated Salaries</b>	<b>15,814,122</b>	<b>18,091,881</b>	<b>2,277,759</b>
<b>Classified Salaries</b>	<b>4,324,957</b>	<b>4,418,608</b>	<b>93,651</b>
<b>Employee Benefits</b>	<b>4,904,083</b>	<b>5,625,748</b>	<b>721,665</b>
<b>Books &amp; Supplies</b>	<b>1,859,141</b>	<b>1,278,242</b>	<b>(580,898)</b>
<b>Services &amp; Operating Expenses</b>	<b>2,713,367</b>	<b>2,486,928</b>	<b>(226,438)</b>
<b>Capital Outlay</b>	<b>571,680</b>	<b>151,400</b>	<b>(420,280)</b>
<b>Other Outgo (excluding Transfers of Indirect Cost</b>	<b>1,531,130</b>	<b>1,619,992</b>	<b>88,862</b>
<b>Other Outgo Transfers of Indirect Costs</b>	<b>(233,802)</b>	<b>(217,735)</b>	<b>16,067</b>
<b>Interfund Transfers In</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>
<b>Contributions</b>	<b>2,342,921</b>	<b>1,924,964</b>	<b>(417,956)</b>
<b>Total</b>	<b>33,827,598</b>	<b>35,880,030</b>	<b>2,052,432</b>

★ **Certificated Salaries** increased \$2,277,759.

★ **Increases**

- ★ \$1,801,200 – off & on-schedule retro pay from 2013-14
- ★ \$357,737 – teacher’s salaries
- ★ \$130,600 - Hourly
- ★ \$95,410 – other salaries
- ★ \$21,200 – part time salaries
- ★ \$5,958 – coaching stipends

★ **Decreases**

- ★ \$40,588 – student overloads

- ★ \$30,188 – administrator salaries (off schedule bonus)
- ★ \$24,058 – pupil support salaries
- ★ \$15,737 – assistant principals (off schedule bonus)
- ★ \$10,051 – substitutes
- ★ \$8,383 – 6<sup>th</sup> period assignments
- ★ \$5,341 – extra duty stipends

★ **Classified Salaries** increased \$93,651.

★ **Increases**

- ★ \$117,226 – instructional aides
- ★ \$58,485 – support salaries
- ★ \$4,151 – clerical overtime
- ★ \$3,724 – other salaries
- ★ \$2,000 – other overtime
- ★ \$2,000 – work study
- ★ \$1,960 – clerical
- ★ \$340 – support educational stipend

★ **Decreases**

- ★ \$61,063 – clerical, technical & office (off schedule bonus)
- ★ \$14,208 – administrator salaries (off schedule bonus)
- ★ \$9,507 – support salary overtime
- ★ \$6,600 – instructional salaries
- ★ \$3,920 – other hourly
- ★ \$937 – instructional aide extra duty stipend

★ **Employee Benefits** increased \$721,665. This overall increase to Benefits is proportional to the changes to Certificated and Classified Salaries. Also included is an increase to STRS and a “conservative scenario” increase to Classified Health & Welfare.

★ **Books and Supplies** decreased \$580,898.

★ **Decreases**

- ★ \$262,758 – books
- ★ \$221,231 – non-capitalized equipment
- ★ \$121,268 – materials & supplies
- ★ \$25,399 – other supplies
- ★ \$3,000 – warehouse supplies
- ★ \$509 – fuel
- ★ \$500 – other reference materials

★ **Increases**

- ★ \$35,000 – operations
- ★ \$9,571 – office supplies
- ★ \$4,747 – maintenance supplies
- ★ \$2,836 – transportation
- ★ \$1,513 – graduation supplies
- ★ \$100 – tires

★ **Services and Operating Expenditures** decreased \$226,438.

★ **Decreases**

- ★ \$118,178 - operations
- ★ \$104,050 – electricity
- ★ \$38,843 – communications
- ★ \$24,000 – legal
- ★ \$8,819 – postage
- ★ \$7,677 – rentals, leases & repairs
- ★ \$5,000 - insurance
- ★ \$4,671 – employee screening
- ★ \$2,000 – housekeeping services
- ★ \$2,000 – cell phones
- ★ \$1,272 – dues & memberships
- ★ \$1,110 – garbage
- ★ \$300 – advertising
- ★ \$30 – water/sewer

★ **Increases**

- ★ \$40,786 – travel & conferences
- ★ \$25,000 – board elections
- ★ \$14,716 – indirects
- ★ \$5,700 - laundry
- ★ \$5,310 – other services

★ **Capital Outlay** decreased by \$420,280, which is due to one-time technology expenditures and a bus purchase as well as various other minor adjustments.

★ **Other Outgo (excluding Transfers of Indirect Costs)** will increase \$88,862 due to an increase in the transfer to ICOE.

★ **Other Outgo - Transfers of Indirect Costs** decreased by \$16,067. This increase is due

to Direct Support/Indirect Costs Charges being updated.

- ★ **Interfund Transfers In** will remain zero.
- ★ **Interfund Transfers Out** will increase \$500,000. This is due to a transfer to Fund 140-Deferred Maintenance.
- ★ **Contributions** from unrestricted to restricted decreased \$417,956.
  - ★ **Decreases**
    - ★ \$672,958 - Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring) (8150)
  - ★ **Increases**
    - ★ \$255,002 – Special Education (3310, 3327, 6500 & 6512)

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*Restricted Revenues:*

- ★ **Revenue Limit Sources** had no changes at this time.
- ★ **Federal Revenue** decreased \$361,705.
  - ★ **Decreases**
    - ★ \$277,698 – other Federal Revenue
    - ★ \$84,007 – contracts between LEA's
  - ★ **Other State Revenue** increased by a net of \$506,522. This increase is largely due to estimated carryover in Lottery (\$674,000) and a small decrease in other state revenues (\$167,478).
- ★ **Local Revenue** increased by \$264,622.
  - ★ **Increases**
    - ★ \$214,652 – RDA Facilities (9140)
    - ★ \$40,466 – transfers from county offices
    - ★ \$9,504 – other local revenues

*Restricted Expenditures:*

<b>RESTRICTED</b>			
<b>Category</b>	<b>2013-2014 Estimated Actuals</b>	<b>2014-2015 Budget</b>	<b>Difference</b>
<b>Certificated Salaries</b>	<b>2,564,648</b>	<b>2,324,985</b>	<b>(239,663)</b>
<b>Classified Salaries</b>	<b>1,241,423</b>	<b>1,238,241</b>	<b>(3,182)</b>
<b>Employee Benefits</b>	<b>902,692</b>	<b>964,035</b>	<b>61,343</b>
<b>Books &amp; Supplies</b>	<b>2,490,675</b>	<b>2,154,415</b>	<b>(336,260)</b>
<b>Services &amp; Operating Expenses</b>	<b>1,222,717</b>	<b>872,248</b>	<b>(350,469)</b>
<b>Capital Outlay</b>	<b>967,818</b>	<b>560,470</b>	<b>(407,348)</b>
<b>Other Outgo (excluding Transfers of Indirect Cost)</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Other Outgo Transfers of Indirect Costs</b>	<b>136,621</b>	<b>115,234</b>	<b>(21,387)</b>
<b>Interfund Transfers In</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Interfund Transfers Out</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Contributions</b>	<b>(2,342,921)</b>	<b>(1,924,964)</b>	<b>417,956</b>
<b>Total</b>	<b>7,183,673</b>	<b>6,304,663</b>	<b>(879,010)</b>

★ **Certificated Salaries** decreased \$239,663.

★ **Decreases**

- ★ \$109,576 – hourly
- ★ \$105,779 - teachers
- ★ \$114,485 – other salaries
- ★ \$40,570 – pupil support salaries
- ★ \$18,351 – substitutes
- ★ \$900 – extra duty stipend

★ **Increases**

- ★ \$115,329 - off & on-schedule retro pay from 2013-14
- ★ \$34,669 – 6<sup>th</sup> period assignment

★ **Classified salaries** decreased \$3,181.

★ **Decreases**

- ★ \$24,320 – support salaries
- ★ \$3,227 – clerical & technical
- ★ \$2,000 – pupil support
- ★ \$1,000 – hourly
- ★ \$640 – work study
- ★ \$439 – clerical overtime
- ★ \$340 – support educational stipend
- ★ \$180 – instructional aide

★ **Increases**

- ★ \$25,482 – instructional salaries
- ★ \$2,747 – overtime
- ★ \$600 – administrator
- ★ \$134 – other salaries

★ **Employee Benefits** increased \$61,343. This net increase reflects the above changes in Certificated and Classified Salaries. Also included is an increase to STRS and a “conservative scenario” increase to Classified Health & Welfare.

★ **Books and Supplies** decreased \$336,232.

★ **Decreases**

- ★ \$420,174 – non-capitalized equipment
- ★ \$3,956 - tires

★ **Increases**

- ★ \$39,385 – materials & supplies
- ★ \$29,273 – maintenance supplies
- ★ \$16,662 – books
- ★ \$1,600 – fuel
- ★ \$978 – office supplies

★ **Services and Operating Expenditures** decreased by \$350,469.

★ **Decreases**

- ★ \$240,605 – operating
- ★ \$86,032 – travel & conference



- ★ \$15,558 – rentals, leases & repairs
- ★ \$7,996 – direct costs
- ★ \$800 – electricity
- ★ \$120 – dues & memberships
- ★ **Increases**
  - ★ \$443 – postage
  - ★ \$200 – communications
- ★ **Capital Outlay** decreased by \$407,347. This is largely due to the some one-time purchases in Routine Restricted Maintenance in 2013-2014, not reoccurring in 2014-2015.
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
- ★ **Other Outgo - Transfers of Indirect Costs** decreased by \$21,387. This decrease is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** had no changes at this time.
- ★ **Interfund Transfers Out** had no changes at this time.
- ★ **Contributions** from unrestricted to restricted decreased \$417,956.
  - ★ **Decreases**
    - ★ \$672,958 - Routine Restricted Maintenance (some one-time purchases, plus some repairs that are not reoccurring) (8150)
  - ★ **Increases**
    - ★ \$255,002 – Special Education (3310, 3327, 6500 & 6512)

## ***Reserves & Ending Balance***

### **Unrestricted**

The district is projecting an Unrestricted Ending Fund balance of \$8,930,416 of which \$8,894,903 is listed as Reserve for Economic Uncertainties. The remaining fund balance is designated for Revolving Cash (\$6,000) and Stores Inventory (\$29,513).

## **Restricted**

The restricted ending balance is **(\$84,352)**. This net deficit is composed of \$45,255 in Special Education Mental Health Services (6512) and a projected cost of **(\$129,607)** for the 7% on schedule increase as per the Tentative Agreement for the Restricted Certificated Salaries. This will be adjusted at 1<sup>st</sup> Interim by allocating it to the various restricted account lines

## **Unrestricted Deficit/Surplus Spending**

The Unrestricted General Fund is currently projected to end the year with a deficit of \$689,871. This is largely due to estimated increases in certificated salaries and benefits as per the Tentative Agreement.

## **Restricted Deficit/Surplus Spending**

The Restricted General Fund is estimated at this time to end with a deficit of \$129,607, as described above under Restricted Ending Balance. It will be adjusted at 1<sup>st</sup> Interim.

## ***Negotiations***

### **Certificated Negotiations**

The district has settled with ECSTA through 2012-2013. Pending board action on the Tentative Agreement which we will then be settled for salary and benefits through 2014-2015.

### **Classified Negotiations**

The district has settled with CSEA through 2014-2015.

## ***Education Protection Account***

### **EPA(1400)**

In November of 2012, California voters approved Proposition 30 adding Article XIII, Section 36 to the California Constitution, commonly referred to as the Education Protection Account. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Central Union High School District. In compliance with Article XIII, Section 36(e) and with the California Constitution, the monies received from the Education Protection Account shall be spent on Certificated Salaries and Benefits as shown in the attached budget.

# Certification

**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: Central Union High School District  
Date: June 12, 2014

Place: Central Union High School District  
Date: June 18, 2014  
Time: 06:00 PM

Adoption Date: June 24, 2014

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

Contact person for additional information on the budget reports:

Name: Merritt Merten

Telephone: 760-336-4503

Title: Fiscal Services Supervisor

E-mail: mmerten@cuhds.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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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

**EPA**  
**Resource 1400**



Central Union High School  
Education Protection Account  
Expenditures by Object

Central Union High School District-Fund 010 Resource 1400 EPA			2014/15
Description	Resource Codes	Object Codes	Budget
<b>A. REVENUES</b>			
1) Revenue Limit Sources	1400	8010-8099	4,355,499
2) Federal Revenue		8100-8299	-
3) Other State Revenue		8300-8599	-
4) Other Local Revenue		8600-8799	-
5) TOTAL REVENUE			4,355,499
<b>B. EXPENDITURES</b>			
1) Certificated Salaries	1400	1000-1999	3,279,507
2) Classified Salaries		2000-2999	-
3) Employee Benefits	1400	3000-3999	719,656
4) Books and Supplies		4000-4999	-
5) Services and Other Operating Expenditures		5000-5999	-
6) Capital Outlay		6000-6999	-
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299, 7400-7499	-
8) Transfers of Indirect/Direct Support Costs		7300-7399	-
9) TOTAL EXPENDITURES	1400		3,999,163
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>			
	1400		356,336
<b>D. OTHER FINANCING SOURCES/USES</b>			
1) Interfund Transfers			
a) Transfers In		8910-8929	-
b) Transfers Out		7610-7629	-
2) Other Sources/Uses			
a) Sources		8930-8979	-
b) Uses		7630-7699	-
3) Contributions		8980-8999	-
4) TOTAL OTHER FINANCING SOURCES/USES			-

**CEA**  
**CEB**

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	18,378,769.65	301	250,691.60	303	18,128,078.05	305	627,890.80		307	17,500,187.25	309
2000 - Classified Salaries	5,566,379.92	311	113,515.00	313	5,452,864.92	315	541,387.01		317	4,911,477.91	319
3000 - Employee Benefits (Excluding 3800)	5,806,774.63	321	289,139.48	323	5,517,635.15	325	311,019.11		327	5,206,616.04	329
4000 - Books, Supplies Equip Replace. (6500)	4,349,788.34	331	30,523.13	333	4,319,265.21	335	970,495.67		337	3,348,769.54	339
5000 - Services . . . & 7300 - Indirect Costs	3,838,902.98	341	47,770.06	343	3,791,132.92	345	256,676.52		347	3,534,456.40	349
TOTAL					37,208,976.25	365			TOTAL	34,501,507.14	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	14,499,069.71 375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	635,396.76 380
3. STRS . . . . .	3101 & 3102	1,208,036.58 382
4. PERS . . . . .	3201 & 3202	69,971.73 383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	256,260.30 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	1,387,983.59 385
7. Unemployment Insurance . . . . .	3501 & 3502	8,240.33 390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	157,163.91 392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .		18,222,122.91 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .		195,055.92
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .		183,630.99 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .		17,843,436.00 397
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 . . . . .		51.72%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	51.72%
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) . . . . .	34,501,507.14
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	20,416,865.71	301	176,907.60	303	20,239,958.11	305	587,444.00		307	19,652,514.11	309
2000 - Classified Salaries	5,656,849.27	311	109,976.00	313	5,546,873.27	315	535,550.00		317	5,011,323.27	319
3000 - Employee Benefits (Excluding 3600)	6,589,782.42	321	260,816.24	323	6,328,966.18	325	337,044.56		327	5,991,921.62	329
4000 - Books, Supplies Equip Replace. (6500)	3,432,657.06	331	16,044.30	333	3,416,612.76	335	1,054,145.93		337	2,362,466.83	339
5000 - Services. . . & 7300 - Indirect Costs	3,256,675.65	341	27,970.00	343	3,228,705.65	345	40,206.49		347	3,188,499.16	349
<b>TOTAL</b>					<b>38,761,115.97</b>	<b>365</b>			<b>TOTAL</b>	<b>36,206,724.99</b>	<b>369</b>

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. . . . .			56.97%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	56.97%
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). . . . .	36,206,724.99
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

**SIAA**  
**SIAB**

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,839.00)	0.00	(97,181.21)				
Other Sources/Uses Detail					0.00	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		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	10,839.00	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	0.00	0.00	0.00	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	97,181.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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
<b>TOTALS</b>	<b>10,839.00</b>	<b>(10,839.00)</b>	<b>97,181.21</b>	<b>(97,181.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,118.55)	0.00	(102,500.67)				
Other Sources/Uses Detail					0.00	500,000.00		
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	4,118.55	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	102,500.67	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					500,000.00	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	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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								
<b>TOTALS</b>	<b>4,118.55</b>	<b>(4,118.55)</b>	<b>102,500.67</b>	<b>(102,500.67)</b>	<b>500,000.00</b>	<b>500,000.00</b>		

# Lottery

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,178,701.45		627,337.47	1,806,038.92
2. State Lottery Revenue	8560	504,461.00		121,482.00	625,943.00
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)		1,683,162.45	0.00	748,819.47	2,431,981.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	369,742.00			369,742.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	77,267.99			77,267.99
4. Books and Supplies	4000-4999	0.00		746,819.47	746,819.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			2,000.00	2,000.00
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	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		447,009.99	0.00	748,819.47	1,195,829.46
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	1,236,152.46	0.00	0.00	1,236,152.46
<b>D. COMMENTS:</b>					
Infobased learning - this is a service expenditure.					

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.

**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>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,857.48	3,857.48	3,857.48	3,857.48	3,857.48	3,857.48
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.36	0.36	0.36	0.36	0.36	0.36
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,857.84	3,857.84	3,857.84	3,857.84	3,857.84	3,857.84
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	3,857.84	3,857.84	3,857.84	3,857.84	3,857.84	3,857.84
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

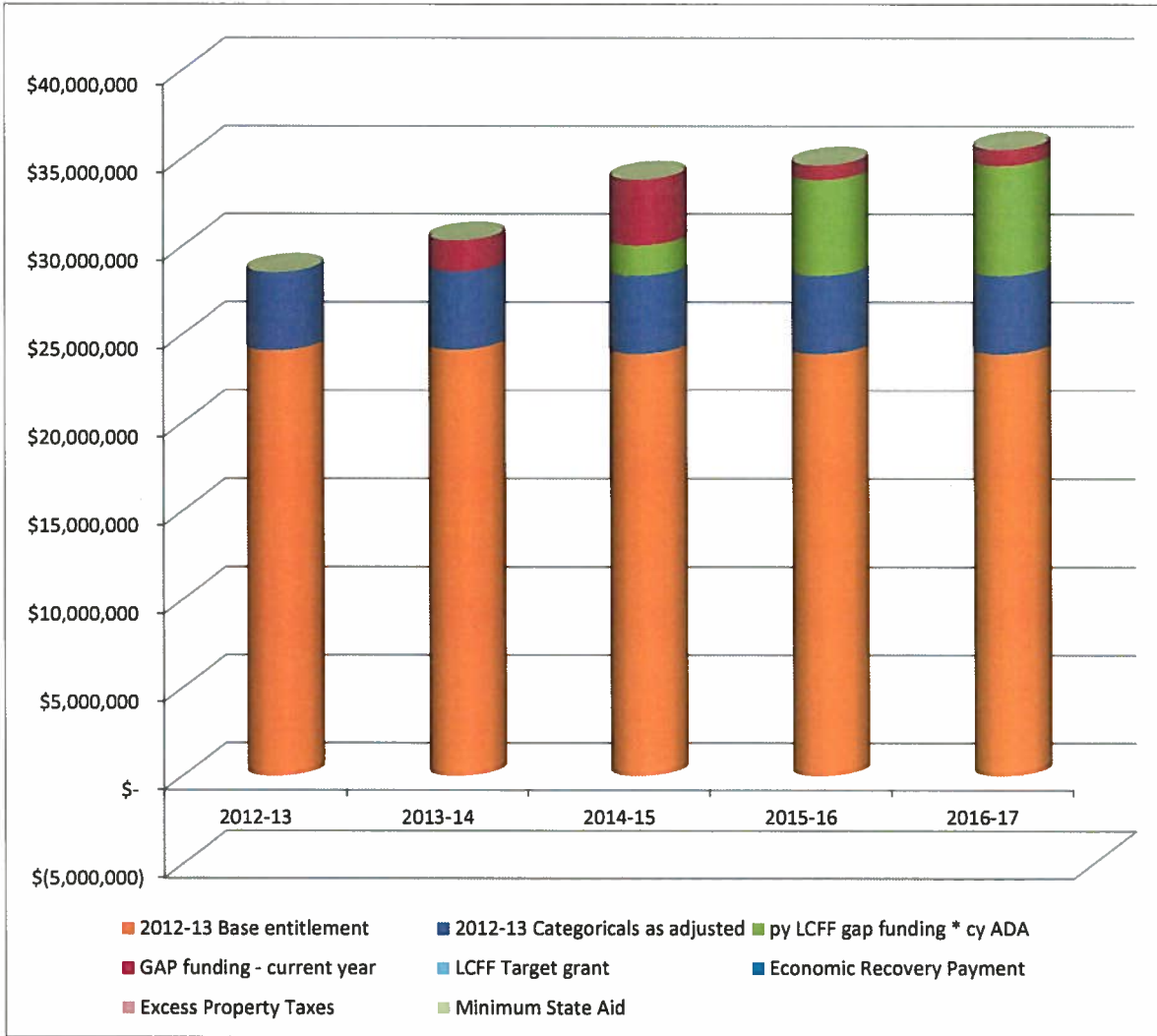
**LCFF**

Central Union High

6/19/14

LOCAL CONTROL FUNDING FORMULA

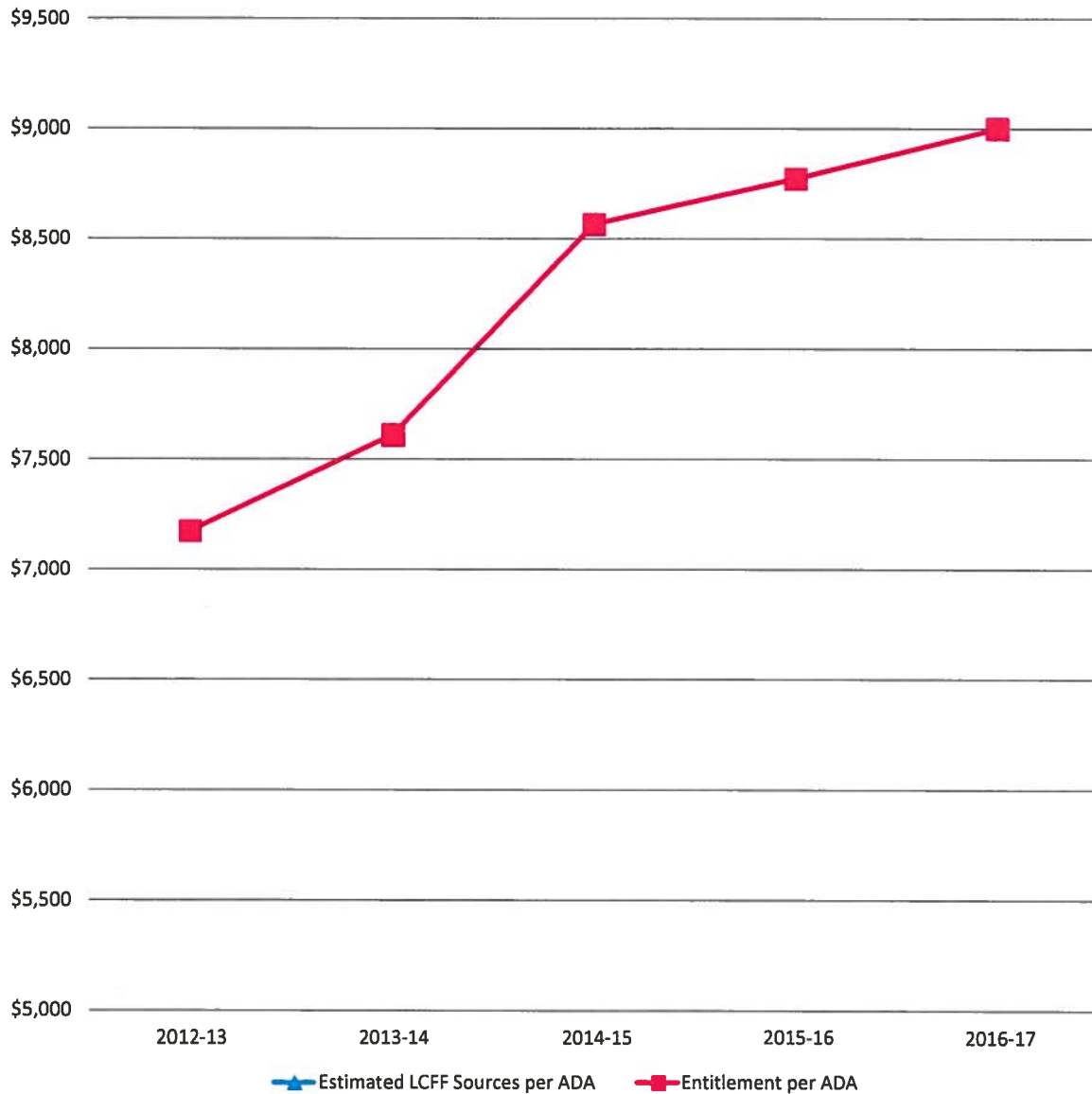
	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,749,674	\$ 3,727,963	\$ 817,059	\$ 896,569
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,732,107	\$ 5,460,070	\$ 6,277,129
2012-13 Categoricals as adjusted	\$ 4,442,102	\$ 4,442,102	\$ 4,445,702	\$ 4,445,702	\$ 4,445,702
2012-13 Base entitlement	\$ 24,136,314	\$ 24,186,914	\$ 23,944,073	\$ 23,944,073	\$ 23,944,073
<b>Total General Purpose Funding</b>	<b>\$ 28,578,416</b>	<b>\$ 30,378,690</b>	<b>\$ 33,849,845</b>	<b>\$ 34,666,904</b>	<b>\$ 35,563,473</b>
Calculator tab: Recap total LCFF	\$ 28,578,416	\$ 30,378,690	\$ 33,849,845	\$ 34,666,904	\$ 35,563,473
Proof	TRUE	TRUE	TRUE	TRUE	TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

**LCFF Entitlement per ADA**

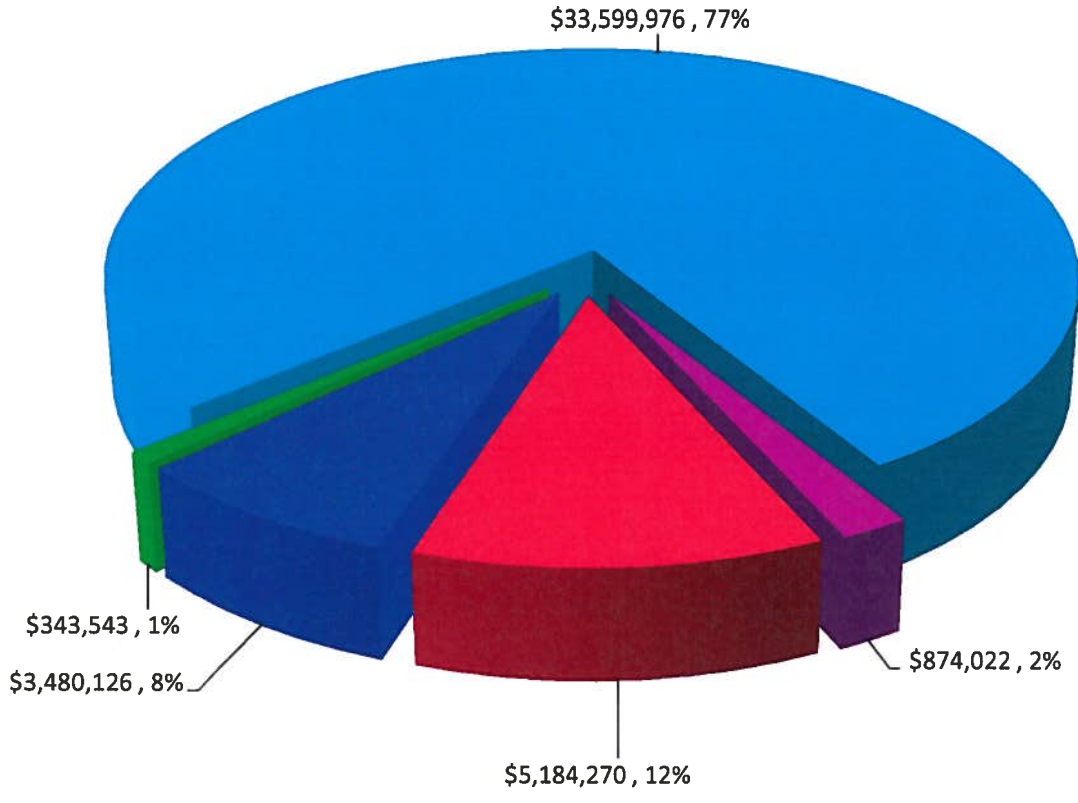
	2012-13	2013-14	2014-15	2015-16	2016-17
ADA	3,982.62	3,990.97	3,950.90	3,950.90	3,950.90
Estimated LCFF Sources per ADA	\$ 7,175.78	\$ 7,611.86	\$ 8,567.63	\$ 8,774.43	\$ 9,001.36
Net Change per ADA		\$ 436.07	\$ 955.77	\$ 206.80	\$ 226.93
Net Percent Change		6.08%	12.56%	2.41%	2.59%
Estimated LCFF Entitlement per ADA	\$ 7,175.78	\$ 7,611.86	\$ 8,567.63	\$ 8,774.43	\$ 9,001.36
Net Change per ADA		\$ 436.07	\$ 955.77	\$ 206.80	\$ 226.93
Net Percent Change		6.08%	12.56%	2.41%	2.59%





### Components of LCFF Target Entitlement

Base Grant	\$	33,599,976
Grade Span Adjustment	\$	874,022
Supplemental Grant	\$	5,184,270
Concentration Grant	\$	3,480,126
Add-ons (TIIBG & Transportation)	\$	343,543
<b>Total</b>	<b>\$</b>	<b>43,481,937</b>



- Base Grant
- Supplemental Grant
- Add-ons (TIIBG & Transportation)
- Grade Span Adjustment
- Concentration Grant

Central Union High

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LOCAL CONTROL FUNDING FORMULA

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 43,481,938	\$ 43,412,304	\$ 44,324,962	\$ 45,340,343
Floor	28,629,016	30,121,882	33,849,845	34,666,904
CY Gap Funding	1,749,674	3,727,963	817,059	896,569
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 30,378,690</b>	<b>\$ 33,849,845</b>	<b>\$ 34,666,904</b>	<b>\$ 35,563,473</b>

Components of LCFF By Object Code

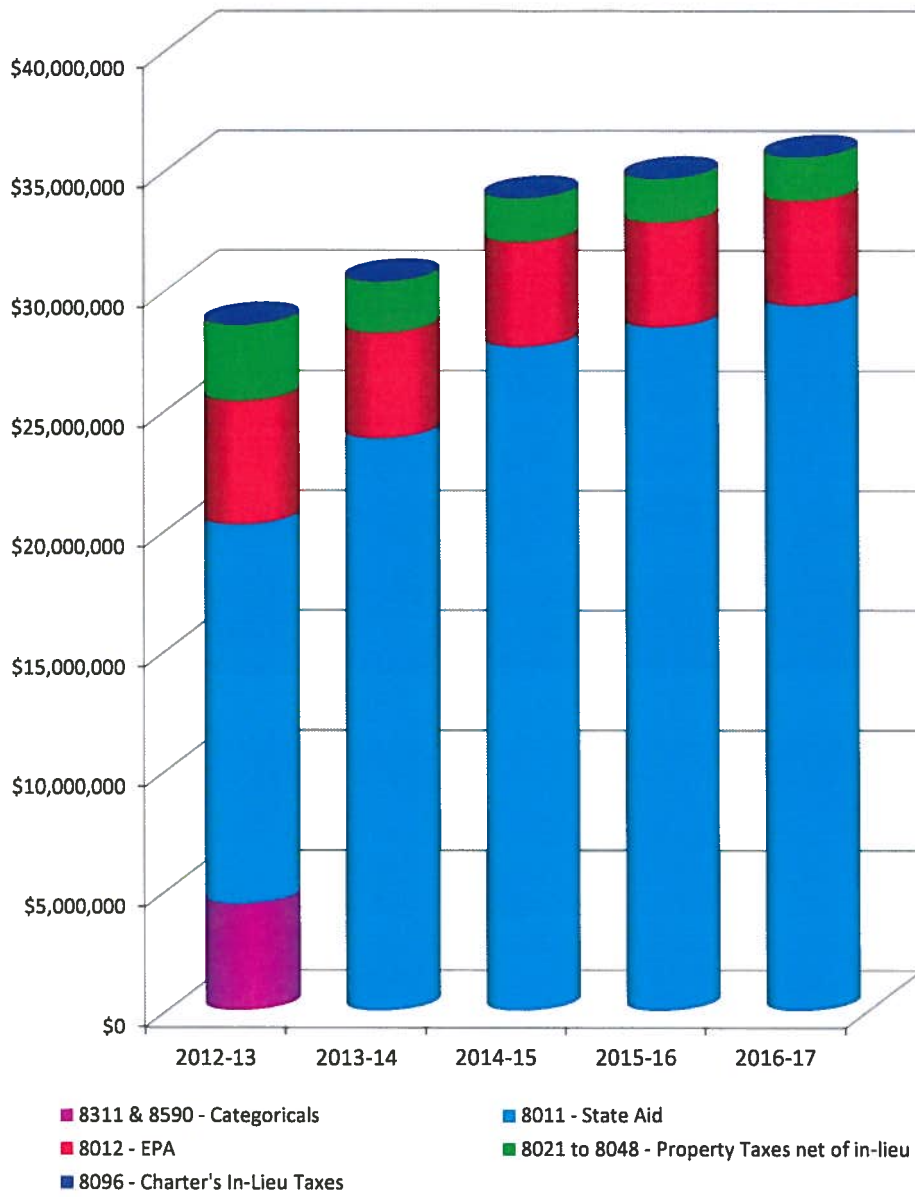
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 15,810,833	\$ 23,860,732	\$ 27,680,179	\$ 28,497,238	\$ 29,393,807
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	4,442,102	-	-	-	-
8012 - EPA	5,162,516	4,399,672	4,355,499	4,355,499	4,355,499
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	3,162,965	2,118,286	1,814,167	1,814,167	1,814,167
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 28,578,416</b>	<b>\$ 30,378,690</b>	<b>\$ 33,849,845</b>	<b>\$ 34,666,904</b>	<b>\$ 35,563,473</b>
<i>Excess Taxes</i>	\$ -	\$ (0)	\$ (0)	\$ (0)	0

Central Union High

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LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding      \$            -      \$            0      \$            0      \$            0      \$            (0)



LCFF Entitlement	\$ 28,578,416	\$ 30,378,690	\$ 33,849,845	\$ 34,666,904	\$ 35,563,473
Excess Taxes	-	(0)	(0)	(0)	0
Minimum EPA	-	0	0	0	-
<b>Proof Total all Sources</b>	<b>\$ 28,578,416</b>	<b>\$ 30,378,690</b>	<b>\$ 33,849,845</b>	<b>\$ 34,666,904</b>	<b>\$ 35,563,473</b>
	TRUE	TRUE	TRUE	TRUE	TRUE

**General Fund  
(010)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	30,378,690.00	0.00	30,378,690.00	33,849,845.00	0.00	33,849,845.00	11.4%
2) Federal Revenue		8100-8299	35,324.65	2,990,052.27	3,025,376.92	0.00	2,628,346.42	2,628,346.42	-13.1%
3) Other State Revenue		8300-8599	1,014,244.70	1,674,208.12	2,688,452.82	504,461.00	2,180,731.00	2,685,192.00	-0.1%
4) Other Local Revenue		8600-8799	1,066,549.90	1,101,355.16	2,167,905.06	835,853.00	1,365,978.07	2,201,831.07	1.6%
5) TOTAL REVENUES			32,494,809.25	5,765,615.55	38,260,424.80	35,190,159.00	6,175,055.49	41,365,214.49	8.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	15,814,121.64	2,564,648.01	18,378,769.65	18,091,881.02	2,324,984.69	20,416,865.71	11.1%
2) Classified Salaries		2000-2999	4,324,957.23	1,241,422.69	5,566,379.92	4,418,608.39	1,238,240.88	5,656,849.27	1.6%
3) Employee Benefits		3000-3999	4,904,082.84	902,691.79	5,806,774.63	5,625,747.62	964,034.80	6,589,782.42	13.5%
4) Books and Supplies		4000-4999	1,859,140.76	2,490,647.58	4,349,788.34	1,278,242.40	2,154,414.66	3,432,657.06	-21.1%
5) Services and Other Operating Expenditures		5000-5999	2,713,366.81	1,222,717.38	3,936,084.19	2,486,928.32	872,248.00	3,359,176.32	-14.7%
6) Capital Outlay		6000-6999	571,679.65	967,817.86	1,539,497.51	151,400.00	560,470.15	711,870.15	-53.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,531,130.09	0.00	1,531,130.09	1,619,992.15	0.00	1,619,992.15	5.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(233,802.02)	136,620.81	(97,181.21)	(217,734.60)	115,233.93	(102,500.67)	5.5%
9) TOTAL EXPENDITURES			31,484,677.00	9,526,566.12	41,011,243.12	33,455,065.30	8,229,627.11	41,684,692.41	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,010,132.25	(3,760,950.57)	(2,750,818.32)	1,735,093.70	(2,054,571.62)	(319,477.92)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,342,920.55)	2,342,920.55	0.00	(1,924,964.25)	1,924,964.25	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,342,920.55)	2,342,920.55	0.00	(2,424,964.25)	1,924,964.25	(500,000.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,332,788.30)	(1,418,030.02)	(2,750,818.32)	(689,870.55)	(129,607.37)	(819,477.92)	-70.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	10,953,075.52	1,463,285.25	12,416,360.77	9,620,287.22	45,255.23	9,665,542.45	-22.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			10,953,075.52	1,463,285.25	12,416,360.77	9,620,287.22	45,255.23	9,665,542.45	-22.2%
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			10,953,075.52	1,463,285.25	12,416,360.77	9,620,287.22	45,255.23	9,665,542.45	-22.2%
e) Adjusted Beginning Balance (F1c + F1d)			9,620,287.22	45,255.23	9,665,542.45	8,930,416.67	(84,352.14)	8,846,064.53	-8.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	29,513.45	0.00	29,513.45	29,513.45	0.00	29,513.45	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	45,255.25	45,255.25	0.00	45,255.25	45,255.25	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	9,584,773.77	0.00	9,584,773.77	8,894,903.22	0.00	8,894,903.22	-7.2%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	(0.02)	0.00	(129,607.39)	(129,607.39)	#####

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

13 63115 0000000  
 Form 01

Central Union High  
 Imperial County

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
6512	Special Ed: Mental Health Services	45,255.25	45,255.25
<b>Total, Restricted Balance</b>		<u>45,255.25</u>	<u>45,255.25</u>

**MYP**



# Central Union High School District

## Multi-Year Assumptions for 2015-2016 & 2016-2017

### Unrestricted:

- **LCFF/Revenue Limit** is projected to increase 2.41% in 2015-2016 and 2.59% in 2016-2017 based on FCMAT's Projected LCFF (see LCFF section in front of booklet).
- **Federal Revenues** present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars in both years. Continuing to invest time and resources in gathering claim data is becoming more and more questionable.
- **Other State Revenues** are projected to increase 2.1% in 2015-2016 and 2.3% in 2016-2017, which is the estimated COLA based on SSC Dartboard.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 27.38% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of .12% is projected for 2016-2017.
- **Certificated Salaries** are projected to decrease a net of 8.75% in 2015-2016 due to the one-time off schedule payout for Certificated in 2014-2015 not recurring in 2015-2016 and the 1.34% historical step and column increase. In 2016-2017 it is projected to increase by the average 1.34% historical step and column increase.
- **Classified Salaries** are projected to increase the historical 1.17% step and column in 2015-2016 and 2016-2017.
- **Employee Benefits** are projected to decrease a net of 2.61% in 2015-2016 due to the changes listed above in Certificated & Classified Salaries, and the historical 1.41% increase. In 2016-2017 the historical increase of 1.41% is estimated.
- **Books and Supplies** are projected to decrease a net of 10.76% due to the decrease of one-time technology expenditures; an increase of the 2.3% CPI in 2015-2016; and increase 2.5% CPI in 2016-2017 based on SSC Dartboard.
- **Services & Operating Expenditures** are projected to increase 2.3% CPI in 2015-2016 and 2.5% CPI in 2016-2017 based on the SSC Dartboard.

- **Capital Outlay** is projected to decrease a net 5.81% due to one-time technology expenditures and an increase of 2.3% CPI in 2015-2016; and an increase of 2.5% CPI in 2016-2017 based on the SSC Dartboard.
- **Other Outgo** is projected to increase 1.19% in 2015-2016 and 1.29% in 2016-2017 due to the ICOE transfer currently built into the LCFF calculation.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease 2.34% in 2015-2016 due to the removal of PI (3185) expenses and remain the same for 2016-2017.
- **Other Financing Uses** are projected to decrease 100% in 2015-2016 due to one-time transfer of \$500,000 to Fund 140 (Deferred Maintenance) and the same for 2016-2017.

### **Unrestricted Deficit/Surplus Spending**

Unrestricted spending is projected to be in a surplus of \$1,853,470 for 2015-2016 and \$2,291,264 for 2016-2017. These estimated surplus dollars could be significant in improving services and adding new programs needed to serve targeted students and stay in compliance with the LCFF. It is important to point out that these surplus estimates are based on a new revenue system (LCFF) that is brand new at this point.

### **Restricted:**

- **Revenue Limit Sources** are projected to be zero for both years.
- **Federal Revenues** are projected to decrease by 11.53% in 2015-2016 due to one-time Program Improvement Revenue and a decrease of 8.2% based on the possible federal sequestration cuts and remains the same for 2016-2017.
- **Other State Revenues** are projected to decrease a net 39.67% in 2015-2016 due to one-time Prop 39 Revenue and CCSS Revenue; also included is the 85% COLA based on SSC Dartboard. An estimated increase of 2.1% COLA in 2016- 2017 based on SSC Dartboard.
- **Other Local Revenues** are projected to decrease 35.1% in 2015-2016 due to one-time RDA, Lowe's Grant and Microsoft Voucher funding and remain the same for 2016-2017.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 27.38% in 2015-2016, mainly due to reduced restricted revenues, as well as increased expenditures causing a higher contribution. An increase of .12% is projected for 2016-2017.

- **Certificated Salaries** are projected to increase a net 1.12% in 2015-2016 due to a decrease of one-time Program Improvement salaries, and the 1.34% historical step and column increase. In 2016-2017 it is projected to increase by the average 1.34% historical step and column increase.
- **Classified Salaries** are projected to increase the average historical 1.17% step and column in 2015-2016 and in 2016-2017.
- **Employee Benefits** are projected to increase a net of 1.34% in 2015-2016 due to the changes listed above in Certificated Salaries, also included is the historical 1.41% increase. In 2016-2017 the historical increase of 1.41% is estimated.
- **Books and Supplies** are projected to decrease 29.99% in 2015-2016 due to one-time expenditures in Common Core, Lowe's Grant, Microsoft Voucher and Program Improvement; as well as the estimated 2.3% CPI increase based on the SSC Dartboard. An increase of 2.5% CPI is estimated in 2016-2017 based on SSC Dartboard.
- **Services & Operating Expenditures** are projected to decrease 48.33% in 2015-2016 due to one-time expenditures in Common Core, Lowe's Grant, Microsoft Voucher and Program Improvement; as well as the estimated 2.3% CPI increase based on SSC Dartboard. An increase of 2.5% CPI is estimated in 2016-2017 based on SSC Dartboard.
- **Capital Outlay** is projected to decrease 56.23% in 2015-2016 due one-time expenditures in RDA expenditures, well as the estimated 2.3% CPI increase based on SSC Dartboard. An increase of 2.5% CPI is estimated in 2016-2017 based on SSC Dartboard.
- **Other Outgo Transfers of Indirect Costs** are projected to decrease 4.42% in 2015-2016 due to one-time expenditures in Program Improvement. It is estimated to remain the same in 2016-2017.
- **Other Financing Uses** are projected to remain at zero for both years.

### **Restricted Deficit/Surplus Spending**

Restricted spending is estimated to be zero for both years.

**SSC School District and Charter School Financial Projection Dashboard  
2014-15 May Revision**

This version of SSC’s Financial Projection Dashboard is based on the Governor’s 2014-15 May Revision Proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.85%	\$59	\$60	\$62	\$72
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2014-15 Adjusted Base Grants	\$7,740	\$7,116	\$7,328	\$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DASHBOARD FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LCFF Planning Factors	SSC Simulator <sup>1</sup>	SSC Simulator <sup>1</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>

PLANNING FACTORS						
Factor	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Statutory COLA	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	1.565%	0.85%	2.10%	2.30%	2.50%	2.60%
California CPI	1.40%	2.10%	2.30%	2.50%	2.70%	2.60%
California Lottery <sup>3</sup>	Base	\$124	\$126	\$126	\$126	\$126
	Proposition 20	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries	2.80%	3.10%	3.50%	3.60%	3.70%	3.60%
CalPERS Employer Rate	11.442%	11.771%	12.60%	15.00%	16.60%	18.20%
CalSTRS Employer Rate	8.25%	9.50%	11.10%	12.70%	14.30%	15.90%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan <sup>4</sup>
The greater of 5% or \$63,000	0 to 300	SSC recommends one year’s increment of planned revenue growth
The greater of 4% or \$63,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

<sup>1</sup> Go to the SSC LCFF Simulator at [www.sscal.com](http://www.sscal.com). Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

<sup>2</sup> For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the LCFF Simulator.

<sup>3</sup> The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

<sup>4</sup> District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year’s growth in LCFF funding as a reserve due to the potential volatility inherent in the LCFF. Within that set aside, we also recommend assigning the supplemental and concentration dollars.

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	33,849,845.00	2.41%	34,666,904.00	2.59%	35,563,473.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	504,461.00	2.10%	515,054.68	2.30%	526,900.94
4. Other Local Revenues	8600-8799	835,853.00	0.00%	835,853.00	0.00%	835,853.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,924,964.25)	27.38%	(2,452,077.06)	0.12%	(2,455,138.26)
6. Total (Sum lines A1 thru A5c)		33,265,194.75	0.90%	33,565,734.62	2.70%	34,471,088.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,091,881.02		16,508,976.15
b. Step & Column Adjustment				218,295.13		221,220.28
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,801,200.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,091,881.02	-8.75%	16,508,976.15	1.34%	16,730,196.43
2. Classified Salaries						
a. Base Salaries				4,418,608.39		4,470,306.11
b. Step & Column Adjustment				51,697.72		52,302.58
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,418,608.39	1.17%	4,470,306.11	1.17%	4,522,608.69
3. Employee Benefits	3000-3999	5,625,747.62	-2.61%	5,478,936.14	1.41%	5,556,189.14
4. Books and Supplies	4000-4999	1,278,242.40	-10.76%	1,140,719.07	2.50%	1,169,237.04
5. Services and Other Operating Expenditures	5000-5999	2,486,928.32	2.30%	2,544,127.67	2.50%	2,607,730.86
6. Capital Outlay	6000-6999	151,400.00	-5.81%	142,606.20	2.50%	146,171.36
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,619,992.15	1.19%	1,639,236.96	1.29%	1,660,335.06
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(217,734.60)	-2.34%	(212,643.82)	0.00%	(212,643.82)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,955,065.30	-6.61%	31,712,264.48	1.47%	32,179,824.76
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(689,870.55)		1,853,470.14		2,291,263.92
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,620,287.22		8,930,416.67		10,783,886.81
2. Ending Fund Balance (Sum lines C and D1)		8,930,416.67		10,783,886.81		13,075,150.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,894,903.22		10,748,373.26		13,039,637.28
2. Unassigned/Unappropriated	9790	0.00		0.10		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,930,416.67		10,783,886.81		13,075,150.73

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,894,903.22		10,748,373.26		13,039,637.28
c. Unassigned/Unappropriated	9790	0.00		0.10		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		8,894,903.22		10,748,373.36		13,039,637.28
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B.1.d. - one-time off schedule bonus/retro (2%) & on schedule retro pay (7%)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,628,346.42	-11.53%	2,325,222.59	0.00%	2,325,222.59
3. Other State Revenues	8300-8599	2,180,731.00	-39.67%	1,315,727.42	2.10%	1,343,357.70
4. Other Local Revenues	8600-8799	1,365,978.07	-35.10%	886,534.01	0.00%	886,534.01
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,924,964.25	27.38%	2,452,077.06	0.12%	2,455,138.26
6. Total (Sum lines A1 thru A5c)		8,100,019.74	-13.83%	6,979,561.08	0.44%	7,010,252.56
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,324,984.69		2,351,072.48
b. Step & Column Adjustment				31,087.79		31,504.37
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,324,984.69	1.12%	2,351,072.48	1.34%	2,382,576.85
2. Classified Salaries						
a. Base Salaries				1,238,240.88		1,252,728.30
b. Step & Column Adjustment				14,487.42		14,656.92
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,238,240.88	1.17%	1,252,728.30	1.17%	1,267,385.22
3. Employee Benefits	3000-3999	964,034.80	1.34%	976,999.95	1.41%	990,775.65
4. Books and Supplies	4000-4999	2,154,414.66	-29.99%	1,508,238.59	2.50%	1,545,944.55
5. Services and Other Operating Expenditures	5000-5999	872,248.00	-48.33%	450,713.34	2.50%	461,981.17
6. Capital Outlay	6000-6999	560,470.15	-56.23%	245,313.35	2.50%	251,446.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	115,233.93	-4.42%	110,142.93	0.00%	110,142.93
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,229,627.11	-16.21%	6,895,208.94	1.67%	7,010,252.56
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(129,607.37)		84,352.14		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,255.23		(84,352.14)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(84,352.14)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	45,255.25				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(129,607.39)		0.00		0.00
f. Total Components of Ending Fund Balance		(84,352.14)		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B.1.d. - remove PI (3185) expenses						



Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	33,849,845.00	2.41%	34,666,904.00	2.59%	35,563,473.00
2. Federal Revenues	8100-8299	2,628,346.42	-11.53%	2,325,222.59	0.00%	2,325,222.59
3. Other State Revenues	8300-8599	2,685,192.00	-31.82%	1,830,782.10	2.16%	1,870,258.64
4. Other Local Revenues	8600-8799	2,201,831.07	-21.77%	1,722,387.01	0.00%	1,722,387.01
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,365,214.49	-1.98%	40,545,295.70	2.31%	41,481,341.24
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,416,865.71		18,860,048.63
b. Step & Column Adjustment				249,382.92		252,724.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,806,200.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,416,865.71	-7.63%	18,860,048.63	1.34%	19,112,773.28
2. Classified Salaries						
a. Base Salaries				5,656,849.27		5,723,034.41
b. Step & Column Adjustment				66,185.14		66,959.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,656,849.27	1.17%	5,723,034.41	1.17%	5,789,993.91
3. Employee Benefits	3000-3999	6,589,782.42	-2.03%	6,455,936.09	1.41%	6,546,964.79
4. Books and Supplies	4000-4999	3,432,657.06	-22.83%	2,648,957.66	2.50%	2,715,181.59
5. Services and Other Operating Expenditures	5000-5999	3,359,176.32	-10.85%	2,994,841.01	2.50%	3,069,712.03
6. Capital Outlay	6000-6999	711,870.15	-45.51%	387,919.55	2.50%	397,617.55
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,619,992.15	1.19%	1,639,236.96	1.29%	1,660,335.06
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,500.67)	0.00%	(102,500.89)	0.00%	(102,500.89)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,184,692.41	-8.48%	38,607,473.42	1.51%	39,190,077.32
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(819,477.92)		1,937,822.28		2,291,263.92
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,665,542.45		8,846,064.53		10,783,886.81
2. Ending Fund Balance (Sum lines C and D1)		8,846,064.53		10,783,886.81		13,075,150.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,513.45		35,513.45		35,513.45
b. Restricted	9740	45,255.25		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,894,903.22		10,748,373.26		13,039,637.28
2. Unassigned/Unappropriated	9790	(129,607.39)		0.10		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,846,064.53		10,783,886.81		13,075,150.73

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,894,903.22		10,748,373.26		13,039,637.28
c. Unassigned/Unappropriated	9790	0.00		0.10		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(129,607.39)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,765,295.83		10,748,373.36		13,039,637.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.78%		27.84%		33.27%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		3,857.84		3,857.84		3,857.84
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		42,184,692.41		38,607,473.42		39,190,077.32
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		42,184,692.41		38,607,473.42		39,190,077.32
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,265,540.77		1,158,224.20		1,175,702.32
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,265,540.77		1,158,224.20		1,175,702.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Criteria  
&  
Standards**

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)	3,891.59	3,917.28	N/A	Met
Second Prior Year (2012-13)	3,909.00	3,982.62	N/A	Met
First Prior Year (2013-14)*	3,857.84	3,857.84	0.0%	Met
Budget Year (2014-15)	3,857.84			

**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)		3,885	4,056	N/A	Met
Second Prior Year (2012-13)		3,920	4,104	N/A	Met
First Prior Year (2013-14)		4,021	4,021	0.0%	Met
Budget Year (2014-15)		4,021			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2011-12)	3,836	4,056	94.6%
Second Prior Year (2012-13)	3,899	4,104	95.0%
First Prior Year (2013-14)	3,858	4,021	95.9%
		Historical Average Ratio:	95.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2014-15)	3,858	4,021	95.9%	Not Met
1st Subsequent Year (2015-16)	3,858	4,021	95.9%	Not Met
2nd Subsequent Year (2016-17)	3,858	4,021	95.9%	Not Met

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

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

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

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

Historically, the district has a higher enrollment at CBEDS than at P-2

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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)	43,412,304.00	44,324,962.00	45,340,343.00

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	3,857.84	3,857.84	3,857.84	3,857.84
b. Prior Year ADA (Funded)		3,857.84	3,857.84	3,857.84
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%

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

<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>			
	0.00%	0.00%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,118,286.00	1,814,167.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	30,378,690.00	33,849,845.00	34,666,904.00	35,563,473.00
District's Projected Change in LCFF Revenue:		11.43%	2.41%	2.59%
<b>LCFF Revenue Standard:</b>		<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Not Met</b>	<b>Not Met</b>

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

Use of the State's Funding Calculator results in exceeding the LCFF Revenue Standard



**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)	21,180,638.27	24,051,010.13	88.1%
Second Prior Year (2012-13)	21,710,321.19	24,642,828.34	88.1%
First Prior Year (2013-14)	25,043,161.71	31,484,677.00	79.5%
	Historical Average Ratio:		85.2%

	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):	82.2% to 88.2%	82.2% to 88.2%	82.2% to 88.2%

**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)	28,136,237.03	33,455,065.30	84.1%	Met
1st Subsequent Year (2015-16)	26,458,218.40	31,712,264.48	83.4%	Met
2nd Subsequent Year (2016-17)	26,808,994.26	32,179,824.76	83.3%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	3,025,376.92		
Budget Year (2014-15)	2,628,346.42	-13.12%	Yes
1st Subsequent Year (2015-16)	2,325,222.59	-11.53%	Yes
2nd Subsequent Year (2016-17)	2,325,222.59	0.00%	No

Explanation:  
(required if Yes)

see MYP assumptions

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	2,688,452.82		
Budget Year (2014-15)	2,685,192.00	-0.12%	No
1st Subsequent Year (2015-16)	1,830,782.10	-31.82%	Yes
2nd Subsequent Year (2016-17)	1,870,258.64	2.16%	No

Explanation:  
(required if Yes)

see MYP assumptions

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	2,167,905.06		
Budget Year (2014-15)	2,201,831.07	1.56%	No
1st Subsequent Year (2015-16)	1,722,387.01	-21.77%	Yes
2nd Subsequent Year (2016-17)	1,722,387.01	0.00%	No

Explanation:  
(required if Yes)

see MYP assumptions

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	4,349,788.34		
Budget Year (2014-15)	3,432,657.06	-21.08%	Yes
1st Subsequent Year (2015-16)	2,648,957.66	-22.83%	Yes
2nd Subsequent Year (2016-17)	2,715,181.59	2.50%	No

Explanation:  
(required if Yes)

see MYP assumptions

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

First Prior Year (2013-14)	3,936,084.19		
Budget Year (2014-15)	3,359,176.32	-14.66%	Yes
1st Subsequent Year (2015-16)	2,994,841.01	-10.85%	Yes
2nd Subsequent Year (2016-17)	3,069,712.03	2.50%	No

**Explanation:**  
(required if Yes)

see MYP assumptions

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	7,881,734.80		
Budget Year (2014-15)	7,515,369.49	-4.65%	Met
1st Subsequent Year (2015-16)	5,878,391.70	-21.78%	Not Met
2nd Subsequent Year (2016-17)	5,917,868.24	0.67%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	8,285,872.53		
Budget Year (2014-15)	6,791,833.38	-18.03%	Not Met
1st Subsequent Year (2015-16)	5,643,798.67	-16.90%	Not Met
2nd Subsequent Year (2016-17)	5,784,893.62	2.50%	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)

see MYP assumptions

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

see MYP assumptions

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

see MYP assumptions

- 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)

see MYP assumptions

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

see MYP assumptions

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	42,184,692.41			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	42,184,692.41	421,846.92	1,237,938.54	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,321,546.97	10,917,562.07	9,584,773.77
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	(0.02)
d. Available Reserves (Lines 1a through 1c)	10,321,546.97	10,917,562.07	9,584,773.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,729,087.73	31,960,381.07	41,011,243.12
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)	32,729,087.73	31,960,381.07	41,011,243.12
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	31.5%	34.2%	23.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>10.5%</b>	<b>11.4%</b>	<b>7.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	746,452.55	24,590,082.19	N/A	Met
Second Prior Year (2012-13)	588,268.18	24,830,720.73	N/A	Met
First Prior Year (2013-14)	(1,332,788.30)	31,484,677.00	4.2%	Met
Budget Year (2014-15) (Information only)	(689,870.55)	33,955,065.30		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2011-12)	7,756,159.41	9,618,354.79	N/A	Met
Second Prior Year (2012-13)	9,618,354.79	10,364,807.34	N/A	Met
First Prior Year (2013-14)	9,468,839.15	10,953,075.52	N/A	Met
Budget Year (2014-15) (Information only)	9,620,287.22			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	3,858	3,858	3,858
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): \_\_\_\_\_

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds	0.00	0.00	0.00

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	42,184,692.41	38,607,473.42	39,190,077.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,184,692.41	38,607,473.42	39,190,077.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,265,540.77	1,158,224.20	1,175,702.32
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)	1,265,540.77	1,158,224.20	1,175,702.32

**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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,894,903.22	10,748,373.26	13,039,637.28
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.10	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)	(129,607.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,765,295.83	10,748,373.36	13,039,637.28
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.78%	27.84%	33.27%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,265,540.77</b>	<b>1,158,224.20</b>	<b>1,175,702.32</b>
Status:	Met	Met	Met

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

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(2,342,920.55)			
Budget Year (2014-15)	(1,924,964.25)	(417,956.30)	-17.8%	Not Met
1st Subsequent Year (2015-16)	(2,452,077.06)	527,112.81	27.4%	Not Met
2nd Subsequent Year (2016-17)	(2,455,138.26)	3,061.20	0.1%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	500,000.00	500,000.00	New	Not Met
1st Subsequent Year (2015-16)	0.00	(500,000.00)	-100.0%	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

see MYP assumptions

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

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

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

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

see MYP assumptions

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Land Purchase	1	Capital Outlay Fund 400	7438 & 7439	1,878,925
<b>TOTAL:</b>				<b>1,878,925</b>

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Land Purchase	197,739	1,925,898	0	0
<b>Total Annual Payments:</b>	<b>197,739</b>	<b>1,925,898</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Land will be paid off in December 2014 as per contract

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	5,053,311.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,053,311.00
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	Jun 30, 2012

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	687,609.00	687,609.00	687,609.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	188,512.24	182,009.09	182,009.09
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	450,454.00	450,454.00	450,454.00
d. Number of retirees receiving OPEB benefits	34	26	20

**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
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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:

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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	189.1	200.0	200.0	200.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	163,420		
	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

**Certificated (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	1,629,147	1,629,147	1,629,147
3. Percent of H&W cost paid by employer	50.0%	50.0%	50.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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		
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**Certificated (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	200,000	202,680	205,396
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

**Certificated (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

**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.):

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**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	159.8	163.8	163.8	163.8

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	29.0	29.0	29.0	29.0

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jun 24, 2014
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

Current Superintendent (Dr. Budde) is retiring as of June 30, 2014 and Mr. Bryan Thomason will be our new Superintendent as of July 1, 2014.

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

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**Adult Education  
Fund  
(110)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	130,871.00	109,208.00	-16.6%
3) Other State Revenue		8300-8599	179,159.15	0.00	-100.0%
4) Other Local Revenue		8600-8799	122,824.00	0.00	-100.0%
5) TOTAL, REVENUES			432,854.15	109,208.00	-74.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	160,535.00	51,780.98	-67.7%
2) Classified Salaries		2000-2999	19,454.00	9,534.00	-51.0%
3) Employee Benefits		3000-3999	22,932.54	10,590.47	-53.8%
4) Books and Supplies		4000-4999	106,557.61	21,016.00	-80.3%
5) Services and Other Operating Expenditures		5000-5999	113,913.00	16,286.55	-85.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			423,392.15	109,208.00	-74.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			9,462.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,462.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,809.36	257,271.36	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,809.36	257,271.36	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,809.36	257,271.36	3.8%
2) Ending Balance, June 30 (E + F1e)			257,271.36	257,271.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.06	0.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	257,271.42	257,271.42	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	(0.12)	(0.12)	0.0%

**Cafeteria Fund**  
**(130)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,367,900.00	1,310,562.00	-4.2%
3) Other State Revenue		8300-8599	69,602.00	105,966.00	52.2%
4) Other Local Revenue		8600-8799	531,366.48	487,391.00	-8.3%
5) TOTAL, REVENUES			1,968,868.48	1,903,919.00	-3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	621,533.00	606,277.00	-2.5%
3) Employee Benefits		3000-3999	202,861.88	202,845.31	0.0%
4) Books and Supplies		4000-4999	776,884.08	753,093.68	-3.1%
5) Services and Other Operating Expenditures		5000-5999	240,610.00	239,201.96	-0.6%
6) Capital Outlay		6000-6999	5,707.74	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	97,181.21	102,500.67	5.5%
9) TOTAL, EXPENDITURES			1,944,777.91	1,903,918.62	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			24,090.57	0.38	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,090.57	0.38	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,495.26	184,585.83	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,495.26	184,585.83	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,495.26	184,585.83	15.0%
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		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%

**Deferred  
Maintenance Fund  
(140)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	500,000.00	New
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	500,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	(500,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
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	500,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1.11)	(1.11)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1.11)	(1.11)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1.11)	(1.11)	0.0%
2) Ending Balance, June 30 (E + F1e)			(1.11)	(1.11)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.11)	(1.11)	0.0%

**Special Reserve for  
Postemployment  
Benefits  
(200)**



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.0%
5) TOTAL, REVENUES			4,500.00	4,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,500.00	4,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,500.00	4,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,098,294.76	1,102,794.76	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,098,294.76	1,102,794.76	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,098,294.76	1,102,794.76	0.4%
2) Ending Balance, June 30 (E + F1e)			1,102,794.76	1,107,294.76	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,102,794.76	1,107,294.76	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Capital Facilities  
Fund  
(250)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,404.82	110,405.00	0.0%
5) TOTAL, REVENUES			110,404.82	110,405.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,000.00	24,500.00	-35.5%
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			38,000.00	24,500.00	-35.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			72,404.82	85,905.00	18.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			72,404.82	85,905.00	18.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	501,721.34	574,126.16	14.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			501,721.34	574,126.16	14.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			501,721.34	574,126.16	14.4%
2) Ending Balance, June 30 (E + F1e)					
			574,126.16	660,031.16	15.0%
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	574,126.16	660,031.16	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

**County School  
Facility Fund  
(353)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55.00	0.00	-100.0%
5) TOTAL, REVENUES			55.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,367.38	10,422.38	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,367.38	10,422.38	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,367.38	10,422.38	0.5%
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					
		9740	10,365.19	10,365.19	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	57.19	57.19	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%



**Special Reserve  
Fund for Capital  
Outlay Projects  
(400)**

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,727.00	23,727.00	0.0%
5) TOTAL, REVENUES			23,727.00	23,727.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,307.08	1,307.00	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	196,446.24	1,925,898.12	880.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			197,753.32	1,927,205.12	874.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(174,026.32)	(1,903,478.12)	993.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(174,026.32)	(1,903,478.12)	993.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,097,967.75	1,923,941.43	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,097,967.75	1,923,941.43	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,097,967.75	1,923,941.43	-8.3%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,923,941.43	20,463.31	-98.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Cash Flow**

## **2014-2015**



RE	OBL	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR	ACCRUALS
			ACTUALS	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	TOTALS	
Mandated Cost Reimbursement	0000	8550	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00	0.00
Lottery	1100	8560	0000	0.00	0.00	0.00	0.00	0.00	0.00	36.65%	0.00%	3.33%	25.00%	0.00%	0.00%	61.65%	38.35%
				0.00	0.00	0.00	0.00	0.00	0.00	184,959.60	0.00	0.00	125,115.25	0.00	0.00	311,024.85	193,436.15
Lottery - instruction	6300	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	3,827.12	0.00%	0.00%	0.00%	0.00%	0.00%	3,827.12	98.52%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Prop. 39	6230	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,798.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Cal Health Science Bkt P7]	6378	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
CA Partnership Academies	6385	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,640.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Special Ed (State PY & c/o)	6500	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,001.92
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Special Ed-Mental Health	6512	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,444%
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Ag Vocational Incentives Grant	7010	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,657.74
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Partnership Academy	7220	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,700.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
Common Core State Standards	7405	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	881,295.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00	100.00%
<b>TOTAL OTHER STATE</b>				<b>104,537.87</b>	<b>115,871.99</b>	<b>0.00</b>	<b>27,785.75</b>	<b>0.00</b>	<b>2,700.00</b>	<b>259,848.72</b>	<b>0.00</b>	<b>0.00</b>	<b>126,115.25</b>	<b>940.00</b>	<b>0.00</b>	<b>636,647.58</b>	<b>2,048,344.42</b>
				<b>2,685,192.00</b>													

**R E C E I P T S**

RE	OBL	MGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR	ACCRUALS
			ACTUALS	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	TOTALS	



OBJ	MGR	BUDGET STATUS		D I S B U R S E M E N T S												FISCAL YEAR		
		ACTUALS	TOTALS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS	
		1000	20,416,865.71	1,883,071.81	1,517,759.09	1,539,518.14	1,578,429.84	1,578,429.84	0.00	3,757,771.89	1,580,323.23	1,483,359.48	1,483,359.48	1,483,359.48	1,483,359.48	1,398,608.32	19,211,147.71	5,811%
		2000	5,659,849.27	313,845.10	419,960.95	424,960.50	599,463.38	599,463.38	424,357.63	611,146.50	490,136.08	432,562.95	432,562.95	432,562.95	432,562.95	286,739.98	5,279,352.93	93.31%
		3000	6,589,782.42	374,062.81	400,130.21	462,452.73	483,739.50	483,739.50	159,900.20	880,780.03	473,546.41	473,546.41	473,546.41	473,546.41	473,546.41	522,842.96	5,890,435.36	88.30%
		4000	3,432,667.06	63,141.99	274,915.45	188,452.42	175,328.35	82,762.67	99,146.47	100,648.06	158,215.73	419,472.40	419,472.40	419,472.40	419,472.40	2,821,521.64	611,135.42	17.80%
		5000	3,359,176.32	275,344.84	533,878.44	173,742.32	372,826.83	143,408.68	148,485.57	278,248.90	201,550.57	201,550.57	201,550.57	201,550.57	201,550.57	2,833,097.63	425,478.69	12.67%
		Subtotal for SACS Reporting Object Codes 4000-5999	9,791,833.38	338,486.83	808,791.89	549,155.18	226,191.85	247,642.04	247,642.04	378,898.56	390,768.30	621,022.97	621,022.97	621,022.97	621,022.97	5,755,219.27	1,038,614.11	10.81%
		6000	711,870.15	42,712.20	45,010.13	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	42,712.20	110,021.50	592,753.63	8.34%
		7000	2,017,491.48	121,049.66	121,049.60	121,049.60	121,049.60	121,049.60	121,049.60	121,049.60	121,049.60	143,701.24	143,701.24	143,701.24	143,701.24	1,543,201.84	474,289.54	23.51%
		TOTAL DISBURSEMENTS	42,164,892.41	3,073,228.41	3,296,528.79	2,924,001.78	3,139,848.35	3,081,597.37	984,661.67	5,792,338.78	3,047,533.86	3,186,935.25	3,186,935.25	3,186,935.25	3,186,935.25	3,246,231.70	38,281,110.84	91.30%
		NET INCOME	(619,477.92)	(1,525,608.52)	(1,746,632.04)	(432,065.83)	(425,469.05)	3,993,736.48	(2,822,563.89)	(489,755.31)	1,189,766.16	175,882.91	(603,745.54)	481,067.40				



