



ADOPTION BUDGET

FY 2014–2015

PRESENTED TO THE BOARD OF EDUCATION

June 19, 2014

Mission Statement

Sunnyvale School District prepares all of our students with a strong foundation of skills and knowledge to succeed in their educational pursuits.

SUNNYVALE SCHOOL DISTRICT
Board of Education

Review and Action Report

TO: Members, Board of Education

FROM: Benjamin H. Picard, Superintendent

CONTACT: Nella Kovner, CFO / Director of Fiscal Services

DATE: June 19, 2014

RE: Adoption of the 2014-2015 Budget

I. Support Information

The 2014-2015 Budget for the Sunnyvale School District translates the financial resources of the District into the programs and services provided to the students and the community. As in past years, this year's Adoption budget incorporates known information relative to state budget actions. This information is outlined in detail in the section entitled Assumptions to the Adoption Budget.

Management's intended outcomes in budget development and management this year are:

- To maintain high quality instructional programs and services for our growing student enrollment.
- To support our practice around the Correlates of Effective Schools.
- To provide a safe, clean, attractive, learning environment for students and staff at each school.
- To increase the investment in technology to support student learning.
- To provide a balanced investment in programs for students, competitive salaries for those employees that serve students, while addressing the operational needs of the District.
- To manage spending in a fiscally responsible manner to maintain the financial strength of the school district.

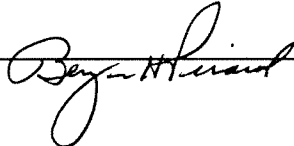
Sunnyvale School district was able to maintain its fiscal and financial health throughout the Great Recession. Fiscal Year 2014-2015 is the second year of Local Control Funding Formula (LCFF) implementation. The new funding model does not provide additional funding for the District but requires us to provide focused financial

support for students with the greatest needs. Although Sunnyvale School District will continue to be funded as a basic aid district, the community it serves is widely diverse in ethnic and socio – economic backgrounds having a large percentage of English Learners and Economically disadvantaged students. These are the student populations requiring additional support services and allocation of funds in accordance with LCFF and the Local Control Accountability Plan (LCAP). This Adoption Budget is based on the current State Budget and reflects the District's ongoing commitment to support rich instructional programming and services to our students. Current projections also show adequate year-end fund balances in all funds.

Management will present the necessary budgetary revisions to the Board of Education within 45 days of the State budget adoption to ensure that the budget reflects the most current budget actions taken by the legislature and governor.

II. Recommendation

The Superintendent recommends the Board of Education adopt the 2014 - 2015 Budget as presented.

Recommended Approval:  Reference: _____

**Sunnyvale School District
Administrative Services**

Assumptions to the Adoption Budget

For FY 2014-2015

Fund Balance Assumptions

1. BEGINNING BALANCE: The projected beginning balance for July 1, 2014 is \$ 4,863,087. This total is the result of an unrestricted balance of \$3,641,515 and a restricted balance of \$1,221,572. The beginning balance consists of the following:

Restricted	1,221,572
Revolving Cash	26,000
Stores	100,000
Reserved for site funds	140,000
Unappropriated	<u>3,375,515</u>
Beginning balance	\$4,863,087

2. ENDING BALANCE: The projected ending balance for June 30, 2015 is \$4,889,172. This total is the result of an unrestricted balance of \$4,431,331 and a restricted balance of \$457,842. The ending balance consists of the following:

Restricted	457,842
Revolving cash	26,000
Stores	110,000
Reserved for site funds	140,000
Unappropriated	<u>4,155,330</u>
Ending balance	\$4,889,172

3. SURPLUS/DEFICIT: The Adoption Budget shows General Fund surplus in the amount of \$26,085.
4. RESERVE FOR ECONOMIC UNCERTAINTY: The fund balance described in item two above does not include the \$8,751,482 set aside in the Special Reserve Fund (17) as a Reserve for Economic Uncertainties. The Special Reserve enables the District to meet the State requirement of three percent (3%) reserve. Total reserves are projected to be 20.5 percent as of June 30, 2015.

Enrollment Assumption

AVERAGE DAILY ATTENDANCE: Average Daily Attendance is projected to be 6,687.28

Revenue Assumptions

1. STATE COST OF LIVING ADJUSTMENT: The District's projected Property Tax revenues are above the estimated entitlements under the LCFF (Local Control Funding Formula); therefore, the District remains a Basic Aid District. Property tax revenues are projected with 7.3% increase over FY 2013-2014 levels. For the forecast years, the District's Property tax revenues are projected at an increase of 4.3 and 4.0 percent for 2015-2016 and 2016-2017 respectively.
2. EDUCATION PROTECTION ACCOUNT: Proposition 30, a Sales and Income Tax Increase Initiative, allow the State to create an Education Protection Account (EPA), from which districts will receive a yearly allocation. Sunnyvale School District is budgeted to receive \$1,336,464 of EPA funds.
3. LOCAL REVENUE: Parcel Tax revenues of \$ 1,046,570 are projected for FY 2014-2015
4. SPECIAL EDUCATION: revenue projected with .86% COLA increases and per ADA rate of \$4.39. All revenue assumptions are based on FY 2013-2014 number of pupils and inter-district transfers. All Federal Special Education Revenue are not expected to increase in FY 2014-2015.
5. STATE CATEGORICAL FUNDING: This Adoption Budget includes receipts of the "hold harmless" funds that equate to the total State aid received in FY 2012-2013 or \$2,831,992. The Hold Harmless provision applies to all basic aid districts. It guarantees that districts receive as much total categorical aid as they received in 2012-2013, even if their property taxes exceed the LCFF entitlement.
6. FEDERAL FUNDING: a few major programs such as Title I-Low Income and Neglected, Title II – Teacher and Principal training and recruiting and Title III – English Language Acquisition for limited English proficient (LEP) students are projected at the levels of FY 2013-2014.
7. LOTTERY: The Lottery revenue projection for FY 2014-2015 is based on \$156.00 per ADA. The \$156.00 is divided into two portions, restricted and unrestricted with \$126.00 per ADA being unrestricted and \$30.00 per ADA being restricted for instructional materials and/or assessment materials.

8. **MANDATED SERVICES REIMBURSEMENT:** Senate Bill (SB) 1016 established a new Mandate Block Grant program to commence with fiscal year 2012-2013. School districts were given a choice to receive funding in support of the FY 2012-2013 mandated activities either through the Mandate Block Grant or through the traditional claims process. Funding for MBG is based on average daily attendance (ADA) as of the Second Principal Apportionment for the FY 2013-2014. Sunnyvale School District plans to elect to receive the newly established Mandate Block Grant in the amount of \$185,555.
9. **CLASS SIZE REDUCTION (CSR):** CSR is continuing at grades K-3. According to LCFF requirements, Sunnyvale School district is staffing K-3 classes at 24:1 students to teacher ratio for FY 2014-2015.
10. **LEASE REVENUE.** Lease revenue will reflect contracts which include cost of living adjustments. Lease revenues are budgeted at \$4,542,050.
11. **ADJUSTMENTS:** Potential adjustments to revenue could result from increases or decreases in ADA, fluctuations in property tax or an increase or decrease in the State's allocation of funding for schools.

Expenditure Assumptions

1. **CERTIFICATED SALARIES:** The total certificated FTE, including management positions, is projected to be 385.7 for FY 2014-2015, a 9.02 increase in FTE since the 2013-2014 Second Interim Fiscal Solvency Report. Included in this number 2 FTE increase for Assistant Principal positions, 6.22 FTE of teaching positions. This Adoption Budget includes negotiated cost of salary schedule step and column increases of 1.5% for SEA and Certificated SCCAMP units.
2. **CLASSIFIED SALARIES:** The total classified FTE, including management positions, is projected to be 246.51 for 2014-2015, a 7.85 increase in FTE since the 2013-2014 Second Interim Fiscal Solvency Report. Included in this number 3.49 FTE increase in classified personnel and 4.08 PARA Educators. This Adoption Budget includes the cost of longevity increases per contract as well as negotiated salary schedule increase of 1.5% for Classified SCCAMP unit.
3. **COST OF ONE PERCENT:** The approximate cost of a one percent (1%) salary increase is as follows:

Certificated salaries	\$293,407
Classified salaries	\$123,514
Management salaries	\$ 58,084

	\$475,005

The above costs include statutory employee benefits (STRS, OASDI, Medicare, Workers Compensation and Unemployment Insurance).

4. EMPLOYEE BENEFITS: The cost of all employee benefits are budgeted to change by the following estimated percentage rates over FY 2013-2014.

Blue Cross	10.0%	Vision Service Plan	0%
Kaiser	10.0%	Delta Dental	0%
Unemployment	0%	Life	0%
PERS	0.26%	Worker's Compensation	0.15%
STRS	1.25%		

5. SUPPLIES & SERVICES: Expenses in these categories have been budgeted according to projected revenues.
6. EARLY RETIREE BENEFITS. Benefits are budgeted in accordance with contracts at \$314,500 annually
7. ENCROACHMENTS ON THE GENERAL FUND: The Special Education program and transportation contribution from the general fund is projected to be \$9,235,790 of which \$976,150 is related to Sp Ed transportation. The Routine Repair and Maintenance Fund have projected to be maintained at a cost of \$1,643,433. Child Development Fund is projected to encroach by \$116,127. District is projected to subsidize the After School Education and Safety Program (ASES) at an estimated \$209,925.
8. ADJUSTMENTS: Adjustments to expenditures, not included in this budget, could result from the following:

Potential Increase in Expenditures

- Increased Staffing

Potential Decrease in Expenditures

- Reduction in Staffing

OTHER FUNDS: All other funds are projected to have ending balances for June 30, 2015 shown as follows:

Child Development Fund	\$ 0
Cafeteria Fund	343,232
Deferred Maintenance Fund	32,697
Special Reserve Fund (Economic Uncertainty)	8,751,482
Building Fund	13,497,932
Capital Facilities Fund	1,354,373

GENERAL FUND
Unrestricted and Restricted Combined

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	43,254,920	49,082,932	52,200,578
2)Federal revenues	8100-8299	2,641,056	2,347,105	2,357,358
3)Other state revenues	8300-8599	5,149,635	3,565,529	2,157,922
4)Other local revenues	8600-8799	10,125,087	9,920,335	9,996,301
5)TOTAL REVENUES		61,170,698	64,915,901	66,712,159
B. EXPENDITURES				
1)Certificated salaries	1000-1999	27,959,057	29,526,433	30,616,211
2)Classified salaries	2000-2999	9,619,069	10,376,925	10,692,032
3)Employee benefits	3000-3999	11,986,287	12,308,025	13,380,578
4)Books and supplies	4000-4999	1,999,725	2,215,371	2,835,786
5)Services and other Operating Expenses	5000-5999	8,120,584	8,982,741	8,758,271
6)Capital outlay	6000-6999	41,084	7,050	7,050
7)General Administration	7100-7299	0	0	0
(excludg Direct Support/Indirect Cost)	7400-7499	233,475	340,605	453,340
8)Direct Support / Indirect Cost	7300-7399	(113,594)	(131,995)	(143,321)
9)TOTAL EXPENDITURES		59,845,687	63,625,155	66,599,947
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		1,325,012	1,290,746	112,212
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,587,637	25,000	30,000
b)Transfers out	7610-7629	6,593,785	105,792	116,127
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		(6,148)	(80,792)	(86,127)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		1,318,864	1,209,954	26,085
F. FUND BALANCE, RESERVES				
1)Beginning balance		2,334,269	3,653,133	4,863,087
a)Adjustments		0	0	0
b)Net beginning balance		2,334,269	3,653,133	4,863,087
2)Ending balance (E + F1b)		3,653,133	4,863,087	4,889,172

GENERAL FUND
Unrestricted Operating Fund

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	41,609,777	48,183,540	51,375,106
2)Federal revenues	8100-8299	0	50,000	85,000
3)Other state revenues	8300-8599	2,738,401	1,076,551	1,041,643
4)Other local revenues	8600-8799	6,083,363	6,036,276	6,115,834
5)TOTAL REVENUES		50,431,541	55,346,367	58,617,583
B. EXPENDITURES				
1)Certificated salaries	1000-1999	22,385,712	23,334,073	24,816,674
2)Classified salaries	2000-2999	4,729,394	5,196,919	5,524,552
3)Employee benefits	3000-3999	8,511,715	8,646,092	9,602,822
4)Books and supplies	4000-4999	743,081	1,307,817	1,488,995
5)Services and other Operating Expenses	5000-5999	3,542,053	4,115,235	4,261,480
6)Capital outlay	6000-6999	41,084	7,050	7,050
7)General Administration	7100-7299			
(excludg Direct Support/Indirect Cost)	7400-7499	233,475	340,605	453,340
8)Direct Support / Indirect Cost	7300-7399	(201,111)	(195,093)	(174,082)
9)TOTAL EXPENDITURES		39,985,403	42,752,698	45,980,831
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		10,446,139	12,593,669	12,636,752
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,525,000	0	0
b)Transfers out	7610-7629	6,593,785	105,792	116,127
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	(9,055,378)	(11,765,499)	(11,730,809)
4)TOTAL, OTHER FINANCING SOURCES / USES		(9,124,163)	(11,871,291)	(11,846,936)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		1,321,976	722,378	789,816
F. FUND BALANCE, RESERVES				
1)Beginning balance		1,597,161	2,919,137	3,641,515
a)Adjustments				
b)Net beginning balance		1,597,161	2,919,137	3,641,515
2)Ending balance (E + F1b)		2,919,137	3,641,515	4,431,331

GENERAL FUND
Restricted Operating Fund

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	1,645,143	899,392	825,472
2)Federal revenues	8100-8299	2,641,056	2,297,105	2,272,358
3)Other state revenues	8300-8599	2,411,234	2,488,978	1,116,279
4)Other local revenues	8600-8799	4,041,724	3,884,059	3,880,467
5)TOTAL REVENUES		10,739,157	9,569,534	8,094,576
B. EXPENDITURES				
1)Certificated salaries	1000-1999	5,573,345	6,192,360	5,799,537
2)Classified salaries	2000-2999	4,889,675	5,180,006	5,167,480
3)Employee benefits	3000-3999	3,474,572	3,661,933	3,777,756
4)Books and supplies	4000-4999	1,256,644	907,554	1,346,791
5)Services and other	5000-5999	4,578,531	4,867,506	4,496,791
6)Capital outlay	6000-6999	0	0	0
7)General Administration	7100-7299			
(excludg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	87,517	63,098	30,761
9)TOTAL EXPENDITURES		19,860,284	20,872,457	20,619,116
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(9,121,127)	(11,302,923)	(12,524,540)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	62,637	25,000	30,000
b)Transfers out	7610-7629	0	0	0
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	9,055,378	11,765,499	11,730,809
4)TOTAL, OTHER FINANCING SOURCES / USES		9,118,015	11,790,499	11,760,809
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(3,112)	487,576	(763,730)
F. FUND BALANCE, RESERVES				
1)Beginning balance		737,108	733,996	1,221,572
a)Adjustments				
b)Net beginning balance		737,108	733,996	1,221,572
2)Ending balance (E + F1b)		733,996	1,221,572	457,842

CHILD DEVELOPMENT FUND 12

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	0	0	0
3)Other state revenues	8300-8599	241,560	241,560	241,560
4)Other local revenues	8600-8799	21,620	21,670	22,300
5)TOTAL REVENUES		263,180	263,230	263,860
B. EXPENDITURES				
1)Certificated salaries	1000-1999	109,047	115,638	117,642
2)Classified salaries	2000-2999	118,404	145,238	146,659
3)Employee benefits	3000-3999	92,594	100,838	107,783
4)Books and supplies	4000-4999	8,660	3,394	4,500
5)Services and other Operating Expenses	5000-5999	3,260	3,914	3,403
6)Capital outlay	6000-6999	0	0	0
7)General Administration (excludg Direct Support/Indirect Cost)	7100-7299 7400-7499	0 0	0 0	0 0
8)Direct Support / Indirect Cost	7300-7399	0	0	0
9)TOTAL EXPENDITURES		331,965	369,022	379,987
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(68,785)	(105,792)	(116,127)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	68,785	105,792	116,127
b)Transfers out	7610-7629	0	0	0
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		68,785	105,792	116,127
E. NET INCREASE (DECREASE) IN FUND BALANCE		0	0	0
F. FUND BALANCE, RESERVES				
1)Beginning balance		0	0	0
a)Adjustments				
b)Net beginning balance		0	0	0
2)Ending balance (E + F1b)		0	0	0

FOOD SERVICES FUND 13

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	1,795,789	1,846,979	1,906,867
3)Other state revenues	8300-8599	137,066	150,194	157,213
4)Other local revenues	8600-8799	686,351	729,778	692,945
5)TOTAL REVENUES		2,619,206	2,726,951	2,757,025
B. EXPENDITURES				
1)Certificated salaries	1000-1999	0	0	0
2)Classified salaries	2000-2999	839,754	864,752	872,546
3)Employee benefits	3000-3999	348,543	366,566	377,177
4)Books and supplies	4000-4999	20,916	39,100	45,100
5)Services and other Operating Expenses	5000-5999	1,319,117	1,337,810	1,224,000
6)Capital outlay	6000-6999	18,617	16,604	12,000
7)General Administration (excld Direct Support/Indirect Cost)	7100-7299 7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	113,594	131,995	143,321
9)TOTAL EXPENDITURES		2,660,540	2,756,827	2,674,144
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(41,334)	(29,876)	82,881
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	25,000	0	0
b)Transfers out	7610-7629	25,000	0	0
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE		(41,334)	(29,876)	82,881
F. FUND BALANCE, RESERVES				
1)Beginning balance		331,561	290,227	260,351
a)Adjustments		0		
b)Net beginning balance		331,561	290,227	260,351
2)Ending balance (E + F1b)		290,227	260,351	343,232

DEFERRED MAINTENANCE FUND 14

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	0	0	0
3)Other state revenues	8300-8599	0	0	0
4)Other local revenues	8600-8799	248	210	175
5)TOTAL REVENUES		248	210	175
B. EXPENDITURES				
1)Certificated salaries	1000-1999	0	0	0
2)Classified salaries	2000-2999	0	0	0
3)Employee benefits	3000-3999	0	0	0
4)Books and supplies	4000-4999	0	0	0
5)Services and other				
Operating Expenses	5000-5999	5,500	4,200	4,500
6)Capital outlay	6000-6999	0	0	0
7)General Administration	7100-7299			
(excldg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	0	0	0
9)TOTAL EXPENDITURES		5,500	4,200	4,500
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(5,252)	(3,990)	(4,325)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	0	0	0
b)Transfers out	7610-7629	0	0	0
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(5,252)	(3,990)	(4,325)
F. FUND BALANCE, RESERVES				
1)Beginning balance		46,264	41,012	37,022
a)Adjustments				
b)Net beginning balance		46,264	41,012	37,022
2)Ending balance (E + F1b)		41,012	37,022	32,697

SPECIAL RESERVE

Fund 17

2014-2015

Adoption Budget

June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	0	0	0
3)Other state revenues	8300-8599	0	0	0
4)Other local revenues	8600-8799	29,840	31,100	32,430
5)TOTAL REVENUES		29,840	31,100	32,430
B. EXPENDITURES				
1)Certificated salaries	1000-1999	0	0	0
2)Classified salaries	2000-2999	0	0	0
3)Employee benefits	3000-3999	0	0	0
4)Books and supplies	4000-4999	0	0	0
5)Services and other				
Operating Expenses	5000-5999	0	0	0
6)Capital outlay	6000-6999	0	0	0
7)General Administration	7100-7299			
(excldg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	0	0	0
9)TOTAL EXPENDITURES		0	0	0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		29,840	31,100	32,430
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,500,000	0	0
b)Transfers out	7610-7629	6,562,637	25,000	30,000
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		(62,637)	(25,000)	(30,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(32,797)	6,100	2,430
F. FUND BALANCE, RESERVES				
1)Beginning balance		8,775,749	8,742,952	8,749,052
a)Adjustments				
b)Net beginning balance		8,775,749	8,742,952	8,749,052
2)Ending balance (E + F1b)		8,742,952	8,749,052	8,751,482

BOND FUND

Fund 212

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	0	0	0
3)Other state revenues	8300-8599	0	0	0
4)Other local revenues	8600-8799	216,793	52,300	61,000
5)TOTAL REVENUES		216,793	52,300	61,000
B. EXPENDITURES				
1)Certificated salaries	1000-1999	0	0	0
2)Classified salaries	2000-2999	215,299	241,727	207,288
3)Employee benefits	3000-3999	69,124	77,442	68,947
4)Books and supplies	4000-4999	51,422	25,300	25,800
5)Services and other Operating Expenses	5000-5999	104,215	112,654	104,985
6)Capital outlay	6000-6999	6,112,995	4,172,500	16,672,500
7)General Administration	7100-7299			
(excludg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	0	0	0
9)TOTAL EXPENDITURES		6,553,056	4,629,623	17,079,520
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(6,336,262)	(4,577,323)	(17,018,520)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	2,000,000	0	0
b)Transfers out	7610-7629	0	0	0
2)Other Sources	8930-8979	0	0	24,000,000
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		2,000,000	0	24,000,000
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(4,336,262)	(4,577,323)	6,981,480
F. FUND BALANCE, RESERVES				
1)Beginning balance		15,430,037	11,093,775	6,516,452
a)Adjustments				
b)Net beginning balance		15,430,037	11,093,775	6,516,452
2)Ending balance (E + F1b)		11,093,775	6,516,452	13,497,932

CAPITAL FACILITIES
FUND 25

2014-2015
Adoption Budget
June 19, 2014

Description	Account Code	Actuals 2012-2013	Estimated Actuals 2013-2014	Adoption Budget 2014-2015
A. REVENUES				
1)Revenue limit sources	8010-8099	0	0	0
2)Federal revenues	8100-8299	0	0	0
3)Other state revenues	8300-8599	0	0	0
4)Other local revenues	8600-8799	1,367,625	984,700	603,500
5)TOTAL REVENUES		1,367,625	984,700	603,500
B. EXPENDITURES				
1)Certificated salaries	1000-1999	0	0	0
2)Classified salaries	2000-2999	1,618	0	0
3)Employee benefits	3000-3999	163	0	0
4)Books and supplies	4000-4999	98,562	190,100	168,600
5)Services and other				
Operating Expenses	5000-5999	32,877	20,400	20,400
6)Capital outlay	6000-6999	52,797	1,278,895	0
7)General Administration	7100-7299	0		
(excludg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	0	0	0
9)TOTAL EXPENDITURES		186,017	1,489,395	189,000
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		1,181,609	(504,695)	414,500
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	0	0	0
b)Transfers out	7610-7629	2,000,000	0	0
2)Other Sources	8930-8979	0	0	0
Other Uses	7630-7699	0	0	0
3)Contributions	8980-8999	0	0	0
4)TOTAL, OTHER FINANCING SOURCES / USES		(2,000,000)	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(818,391)	(504,695)	414,500
F. FUND BALANCE, RESERVES				
1)Beginning balance		2,262,959	1,444,568	939,873
a)Adjustments				
b)Net beginning balance		2,262,959	1,444,568	939,873
2)Ending balance (E + F1b)		1,444,568	939,873	1,354,373

Fund Summary

03 - General-Unrestricted

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
801100 - Revenue Limit State Aid - Current Year	(83,643)	(77,359)	2,831,992	2,831,992
801200 - EPA		1,328,548	1,328,548	1,336,464
801900 - Revenue Limit State Aid - Prior Years		(48)		
802100 - Homeowners Exemption	265,498	262,997	258,000	258,000
804100 - Secured Rolls Tax	34,737,708	35,982,874	39,204,000	42,309,035
804200 - Unsecured Roll Taxes	2,800,704	3,216,835	3,166,000	3,148,000
804700 - Community Redevelopment Funds	528,574	1,969,509	1,395,000	1,491,615
809100 - Revenue Limit Transfers	(841,153)	(1,073,580)		
829000 - All Other Federal Revenue	88,380		50,000	85,000
843400 - Class Size Reduction, Grades K-3	1,385,145	1,385,425		
855000 - Mandated Cost Reimbursements	92,280	185,918	185,555	185,555
856000 - State Lottery Revenue	823,163	865,067	856,088	856,088
859000 - All Other State Revenue	316,680	301,991	34,908	
862100 - Parcel Taxes	1,035,001	1,046,221	1,046,570	1,046,570
865000 - Leases and Rentals	4,359,017	4,356,346	4,447,157	4,542,050
866000 - Interest	32,431	27,223	24,000	25,000
869900 - All Other Local Revenue	538,995	653,573	518,549	502,214
891200 - Between General Fund and Special Reserve	5,600,000	6,500,000		
891900 - Other Authorized Interfund Transfers In	83,000	25,000		
898000 - Contributions from Unrestricted Revenues	(7,725,176)	(9,055,378)	(11,765,499)	(11,730,809)
Revenue	44,036,603	47,901,164	43,580,868	46,886,774
Income	44,036,603	47,901,164	43,580,868	46,886,774
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	13,134,166	13,872,251	14,583,501	14,984,309
111400 - 6-8 Classroom Teachers	4,985,571	5,032,190	5,278,449	5,484,854
112000 - Summer School Teachers	135,956	92,508	159,519	165,000
113000 - Special Teachers	11,209	7,560	10,500	7,500
113300 - Teacher on Special Assignment	52,193	43,483		378,816
113400 - ESL Teacher	20,752	53,142	56,349	345,018
113900 - PAR Teacher	49,174	51,388	74,549	
115100 - Sub Teacher-Sick Leave/Maternity	303,989	295,101	260,000	260,000
115200 - Sub Teacher-Curriculum Development	94,683	72,486	33,050	94,150
115400 - Sub Teacher-Jury Duty	3,626	4,324	3,200	3,200
115500 - Sub Teacher-Negotiations	(651)	8,880	8,500	8,500
115600 - Sub Teacher-Bereavement	7,999	6,010	4,500	4,500
115700 - Sub Workers Comp / IA	4,484	557	1,500	1,500
115900 - Sub Teacher - Maternity Leave	175			
119000 - Other Teachers	124,004	92,094	95,000	89,000
119500 - Teachers-Adjunct Duty Pay	208,677	222,033	116,250	135,250
127200 - Nurse-Certificated	185,285	229,184	249,092	257,349
130500 - Principals-Elementary	911,186	928,992	940,316	963,507
130600 - Principals-Middle	246,818	262,979	277,882	250,328
130800 - Assistant Principals-Middle	362,605	430,438	431,816	629,410
131200 - Director of Special Education	69,298	67,244	73,330	74,366
132000 - Supervisors-Certificated	222,242	234,288	275,096	292,536
139000 - Assistant Superintendent	367,116	378,579	401,674	387,581
190000 - Other Certificated	55			
Certificated Salaries	21,500,611	22,385,712	23,334,073	24,816,674
<u>Classified Salaries</u>				
211000 - Instructional Aides	128,900	132,694	141,296	214,252
216000 - Computer Specialist	431			
221000 - Library and Media Aides	264,027	263,955	283,684	285,437
221600 - Health Aides	145,863	147,218	153,358	164,746
222200 - Custodian I and II	897,163	931,904	1,057,923	1,067,168
222300 - Grounds/Maintenance Worker	116,323	116,323	130,129	130,596
222500 - Delivery Drivers	19,868	15,226	15,263	15,518
222800 - Non-Regular Personnel-Maint & Operations	36,587	47,395	50,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	16,419	18,901	18,000	20,000
223000 - Regular Personnel-Food Service	638			
225900 - Regular Personnel-Transportation-ExtraHr	549			

Fund Summary

03 - General-Unrestricted				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
227100 - Health / Family Services	57,227	28,912	26,608	33,463
231000 - Deputy Superintendent-Classified	261,529	247,862	266,616	265,294
232000 - Administrative Assistant-Classified	65,563	67,412	78,008	80,700
236000 - Directors-Classified	164,306	171,362	184,007	182,671
239500 - Other Managers-Classified	283,006	288,300	300,630	307,120
239600 - Governing Board Members	14,040	13,920	15,000	15,000
241000 - Regular Personnel-Clerical	620,464	611,066	672,642	711,659
242000 - Non Regular Personnel-Clerical		60		
243000 - Substitutes-Clerical	13,692	815		
244000 - Accountants	226,797	227,642	256,210	286,208
245000 - Secretaries	700,724	778,159	865,161	834,985
246000 - Computer Operators	320,260	312,053	360,606	445,275
247000 - Extra Work-Clerical	133	5,955		
291500 - Regular Personnel-Other Classified	289,317	298,399	321,778	409,460
292000 - Non Regular Personnel-Other Classified	51	136		
299000 - Other Classified - Extra Duty	3,762	3,725		
Classified Salaries	4,647,639	4,729,394	5,196,919	5,524,552
Benefits				
310100 - State Teachers Retirement System, Certi	1,751,520	1,824,365	1,888,009	2,304,503
310200 - State Teachers Retirement System, class	2,311	2,254	5,275	8,687
320100 - Public Employees Retirement System, Cer	14,042	12,640	25,862	22,920
320200 - Public Employees Retirement System, cla	464,815	495,822	550,445	596,224
331100 - OASDI - Certificated	14,633	13,400	7,603	5,323
331200 - OASDI - Classified	261,616	267,347	295,130	314,892
332100 - Medicare - Certificated	297,139	308,643	330,865	351,444
332200 - Medicare - Classified	64,210	65,490	73,908	78,838
340100 - Health & Welfare Benefits, Certificated	2,975,752	3,383,902	3,597,172	3,924,238
340200 - Health & Welfare Benefits, classified po	915,122	1,016,629	1,094,430	1,180,395
350100 - State Unemployment Insurance, Certificat	337,526	239,168	11,503	12,272
350200 - State Unemployment Insurance, classified	71,369	49,793	2,650	2,819
359200 -	338			
360100 - Workers Compensation Insurance, Certifi	362,285	340,785	340,497	398,669
360200 - Workers Compensation Insurance, classif	76,675	70,893	76,743	90,598
370100 - Retiree Benefits, Certificated positions	250,392	205,800	177,000	147,000
370200 - Retiree Benefits, classified positions	216,883	214,784	169,000	164,000
Benefits	8,076,626	8,511,715	8,646,092	9,602,822
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	166,196	515		
420000 - Books and Reference Materials	103,677	35,037	38,125	84,445
431000 - Classroom/Office Supplies	427,780	390,912	382,310	438,800
435000 - Duplicating	53,763	55,847	55,525	49,850
436000 - Bus/Vehicle Supplies	98	2,434		
438000 - Maintenance/Operations Supplies	156,164	145,711	175,000	175,000
440000 - Noncapitalized Equipment	188,238	112,626	656,857	740,900
Supplies	1,095,916	743,081	1,307,817	1,488,995
Services				
510000 - Subagreements for Services	313,628	344,958	410,247	427,480
520100 - Mileage/Certificated Management	47,833	48,942	51,513	55,708
520200 - Mileage/Classified Management	14,339	14,058	14,658	15,080
521000 - Mileage/personal Expense Reimbursement	3,600	4,162	3,900	3,900
522000 - Conference Expense	21,230	34,399	26,200	49,600
530000 - Dues and Memberships	28,092	26,615	33,000	30,500
545000 - Property & Liability Insurance	337,234	358,169	387,421	400,000
551500 - Disposal Services	299,307	317,268	344,200	364,900
552200 - Electricity	614,864	636,500	681,807	715,897
552400 - Gas-Heating	100,570	94,209	143,816	148,130
553000 - Pest Control	23,940	20,988	25,000	26,000
555600 - Sewage	51,656	44,594	66,861	66,861
555800 - Water	52,668	54,239	63,068	66,200
560000 - Rentals, Leases, and Repairs		1,524		
561000 - Equipment Maintenance Agreement		11		
562200 - Rentals - Equipment	5,623	13,816	1,500	1,500
567000 - Repairs, Contracted	191			
567500 - Repairs, Contracted-Equipment Other	14,702	7,911	19,750	18,250

Fund Summary

03 - General-Unrestricted				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
571200 - Interprogram-Bus Trips	61,106	60,056	62,024	62,024
580000 - Professional/Consulting Services and Ope	119,125	162,216	156,050	233,150
581200 - Advertising-NonLegal	560	1,060	1,500	1,500
582000 - Audit Expenses	44,500	44,500	44,500	44,500
582200 - Bank Fees	2,700	2,786	2,500	2,500
582500 - Consultants	9,558	15,109	24,836	39,200
583000 - Contracted Services	1,093,256	959,392	894,065	992,300
583500 - Elections	113,773		183,474	175,000
583800 - Fingerprinting	7,828	9,604	8,500	8,500
584500 - Legal Expense	253,032	88,683	320,000	240,000
586800 - Physical Examinations	213	213	500	500
587700 - Testing-TB		60		
591000 - Postage	24,235	16,942	20,045	22,300
593000 - Telephone	297,209	159,069	124,300	50,000
Services	3,956,573	3,542,053	4,115,235	4,261,480
Capital				
640000 - Equipment	2,945	41,084	7,050	7,050
Capital	2,945	41,084	7,050	7,050
Other Outgo				
714200 - Other Tuition, Excess Costs, and/or Defi	3,340		3,340	3,340
729900 - All Other Transfers Out to All Others	102,290	233,475	337,265	450,000
731000 - Direct Support/Indirect Costs - Interpro	(75,512)	(87,517)	(63,098)	(30,761)
735000 - Direct Support/Indirect Costs - Interfun	(122,424)	(113,594)	(131,995)	(143,321)
761100 - From General Fund to Child Development F	64,772	68,785	105,792	116,127
761200 - Between General Fund and Special Reserve	5,600,000	6,500,000		
761600 - From General Fund to Cafeteria Fund	83,000	25,000		
Other Outgo	5,655,466	6,626,149	251,304	395,385
Expense	44,935,776	46,579,188	42,858,490	46,096,958
03 - General-Unrestricted	(899,173)	1,321,976	722,378	789,816

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
801100 - Revenue Limit State Aid - Current Year	(83,643)	(77,359)	2,831,992	2,831,992
801200 - EPA		1,328,548	1,328,548	1,336,464
801900 - Revenue Limit State Aid - Prior Years		(48)		
802100 - Homeowners Exemption	265,498	262,997	258,000	258,000
804100 - Secured Rolls Tax	34,737,708	35,982,874	39,204,000	42,309,035
804200 - Unsecured Roll Taxes	2,800,704	3,216,835	3,166,000	3,148,000
804700 - Community Redevelopment Funds	528,574	1,969,509	1,395,000	1,491,615
809100 - Revenue Limit Transfers	(841,153)	(1,073,580)		
829000 - All Other Federal Revenue	88,380		50,000	85,000
843400 - Class Size Reduction, Grades K-3	1,385,145	1,385,425		
855000 - Mandated Cost Reimbursements	92,280	185,918	185,555	185,555
859000 - All Other State Revenue	28,893	43,149		
865000 - Leases and Rentals	4,359,017	4,356,346	4,447,157	4,542,050
866000 - Interest	32,431	27,223	24,000	25,000
869900 - All Other Local Revenue	454,995	615,698	421,174	457,839
891200 - Between General Fund and Special Reserve	5,600,000	6,500,000		
891900 - Other Authorized Interfund Transfers In	83,000	25,000		
898000 - Contributions from Unrestricted Revenues	(7,725,176)	(9,055,378)	(11,765,499)	(11,730,809)
Revenue	41,806,652	45,693,159	41,545,927	44,939,741
Income	41,806,652	45,693,159	41,545,927	44,939,741
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	11,981,918	12,497,735	13,245,250	13,700,884
111400 - 6-8 Classroom Teachers	4,587,998	4,806,265	5,056,120	5,250,015
112000 - Summer School Teachers	135,956	92,508	159,519	165,000
113000 - Special Teachers	11,209	7,560	10,500	7,500
113400 - ESL Teacher	20,752	53,142	56,349	59,467
115100 - Sub Teacher-Sick Leave/Maternity	284,031	282,836	260,000	260,000
115200 - Sub Teacher-Curriculum Development	32,914	29,421	20,250	18,500
115400 - Sub Teacher-Jury Duty	3,626	4,194	3,200	3,200
115500 - Sub Teacher-Negotiations	(651)	8,880	8,500	8,500
115600 - Sub Teacher-Bereavement	7,219	6,010	4,500	4,500
115700 - Sub Workers Comp / IA	4,484	557	1,500	1,500
115900 - Sub Teacher - Maternity Leave	44			
119000 - Other Teachers	89,747	88,057	60,000	59,000
119500 - Teachers-Adjunct Duty Pay	90,401	106,133	107,250	107,250
127200 - Nurse-Certificated	185,285	229,184	249,092	257,349
130500 - Principals-Elementary	911,186	928,992	940,316	963,507
130600 - Principals-Middle	246,818	262,979	277,882	250,328
130800 - Assistant Principals-Middle	362,605	430,438	431,816	629,410
131200 - Director of Special Education	69,298	67,244	73,330	74,366
132000 - Supervisors-Certificated	222,242	234,288	275,096	292,536
139000 - Assistant Superintendent	367,116	378,579	401,674	387,581
190000 - Other Certificated	55			
Certificated Salaries	19,614,253	20,515,004	21,642,144	22,500,393
Classified Salaries				
211000 - Instructional Aides	106,273	108,651	112,904	120,443
216000 - Computer Specialist	431			
221000 - Library and Media Aides	195,480	195,067	209,683	210,971
221600 - Health Aides	145,863	147,218	153,358	164,746
222200 - Custodian I and II	897,163	931,904	1,057,923	1,067,168
222300 - Grounds/Maintenance Worker	116,323	116,323	130,129	130,596
222500 - Delivery Drivers	19,868	15,226	15,263	15,518
222800 - Non-Regular Personnel-Maint & Operations	36,587	47,395	50,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	15,738	18,901	18,000	20,000
231000 - Deputy Superintendent-Classified	261,529	247,862	266,616	265,294
232000 - Administrative Assistant-Classified	65,563	67,412	78,008	80,700
236000 - Directors-Classified	164,306	171,362	184,007	182,671
239500 - Other Managers-Classified	283,006	288,300	300,630	307,120
239600 - Governing Board Members	14,040	13,920	15,000	15,000

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
241000 - Regular Personnel-Clerical	619,141	610,946	672,642	686,555
242000 - Non Regular Personnel-Clerical		60		
243000 - Substitutes-Clerical	13,692	815		
244000 - Accountants	226,797	227,642	256,210	248,327
245000 - Secretaries	700,724	778,159	865,161	834,985
246000 - Computer Operators	292,458	283,024	317,319	393,240
247000 - Extra Work-Clerical	133	5,955		
291500 - Regular Personnel-Other Classified	235,500	246,656	305,986	331,285
299000 - Other Classified - Extra Duty	2,137	3,725		
Classified Salaries	4,412,755	4,526,522	5,008,839	5,129,619
Benefits				
310100 - State Teachers Retirement System, Certi	1,599,159	1,672,379	1,800,604	2,150,473
310200 - State Teachers Retirement System, class	2,202	2,254	3,967	7,809
320100 - Public Employees Retirement System, Cer	13,865	12,402	25,862	22,920
320200 - Public Employees Retirement System, cla	445,733	476,494	532,174	555,682
331100 - OASDI - Certificated	13,139	12,175	7,603	5,323
331200 - OASDI - Classified	247,957	254,017	284,575	291,443
332100 - Medicare - Certificated	270,135	282,016	316,119	328,510
332200 - Medicare - Classified	60,997	62,373	71,209	73,222
340100 - Health & Welfare Benefits, Certificated	2,761,757	3,141,991	3,201,472	3,457,312
340200 - Health & Welfare Benefits, classified po	888,870	983,485	1,059,380	1,108,532
350100 - State Unemployment Insurance, Certificat	307,551	218,940	10,996	11,406
350200 - State Unemployment Insurance, classified	67,800	47,428	2,555	2,622
359200 -	338			
360100 - Workers Compensation Insurance, Certifi	330,104	311,955	325,321	372,657
360200 - Workers Compensation Insurance, classif	72,846	67,523	73,968	84,219
370100 - Retiree Benefits, Certificated positions	250,392	205,800	177,000	147,000
370200 - Retiree Benefits, classified positions	216,883	214,784	169,000	164,000
Benefits	7,549,726	7,966,017	8,061,805	8,783,130
Supplies				
420000 - Books and Reference Materials	37,059	21,427	15,975	15,195
431000 - Classroom/Office Supplies	359,979	318,029	321,410	329,800
435000 - Duplicating	53,363	53,045	55,275	49,350
436000 - Bus/Vehicle Supplies	98	2,434		
438000 - Maintenance/Operations Supplies	156,164	145,711	175,000	175,000
440000 - Noncapitalized Equipment	49,206	66,493	599,157	553,900
Supplies	655,869	607,139	1,166,817	1,123,245
Services				
510000 - Subagreements for Services	126,758	134,508	156,767	160,000
520100 - Mileage/Certificated Management	47,833	48,942	51,513	55,708
520200 - Mileage/Classified Management	14,339	14,058	14,658	15,080
521000 - Mileage/personal Expense Reimbursement	2,989	4,010	3,900	3,900
522000 - Conference Expense	19,082	30,641	22,000	30,200
530000 - Dues and Memberships	28,092	26,491	21,000	23,000
545000 - Property & Liability Insurance	337,234	358,169	387,421	400,000
551500 - Disposal Services	299,307	317,268	344,200	364,900
552200 - Electricity	614,864	636,500	681,807	715,897
552400 - Gas-Heating	100,570	94,209	143,816	148,130
553000 - Pest Control	23,940	20,988	25,000	26,000
555600 - Sewage	51,656	44,594	66,861	66,861
555800 - Water	52,668	54,239	63,068	66,200
560000 - Rentals, Leases, and Repairs		1,524		
561000 - Equipment Maintenance Agreement		11		
562200 - Rentals - Equipment	5,623	13,816	1,500	1,500
567000 - Repairs, Contracted	191			
567500 - Repairs, Contracted-Equipment Other	13,506	7,761	19,750	18,250
571200 - Interprogram-Bus Trips	55,941	60,056	62,024	62,024
580000 - Professional/Consulting Services and Ope	63,081	136,138	100,400	136,500
581200 - Advertising-NonLegal	560	1,060	1,500	1,500
582000 - Audit Expenses	44,500	44,500	44,500	44,500
582200 - Bank Fees	2,700	2,786	2,500	2,500
582500 - Consultants	8,908	10,097	13,710	15,000
583000 - Contracted Services	884,669	813,921	746,565	777,800

Fund Summary

03 - General-Unrestricted				
031 - General - Unrestricted				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
583500 - Elections	113,773		183,474	175,000
583800 - Fingerprinting	7,828	9,604	8,500	8,500
584500 - Legal Expense	253,032	88,683	320,000	240,000
586800 - Physical Examinations	213	213	500	500
587700 - Testing-TB		60		
591000 - Postage	23,635	16,819	19,445	21,850
593000 - Telephone	297,209	159,069	124,300	50,000
Services	3,494,703	3,150,734	3,630,679	3,631,300
Capital				
640000 - Equipment	2,945	41,084	7,050	7,050
Capital	2,945	41,084	7,050	7,050
Other Outgo				
714200 - Other Tuition, Excess Costs, and/or Defi	3,340		3,340	3,340
729900 - All Other Transfers Out to All Others	102,290	233,475	337,265	450,000
731000 - Direct Support/Indirect Costs - Interpro	(75,512)	(87,517)	(63,098)	(30,761)
735000 - Direct Support/Indirect Costs - Interfun	(122,424)	(113,594)	(131,995)	(143,321)
761100 - From General Fund to Child Development F	64,772	68,785	105,792	116,127
761200 - Between General Fund and Special Reserve	5,600,000	6,500,000		
761600 - From General Fund to Cafeteria Fund	83,000	25,000		
Other Outgo	5,655,466	6,626,149	251,304	395,385
Expense	41,385,717	43,432,650	39,768,638	41,570,122
031 - General - Unrestricted	420,935	2,260,509	1,777,289	3,369,619

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted
1400 - EPA

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
801200 - EPA		1,328,548	1,328,548	1,336,464
Revenue		1,328,548	1,328,548	1,336,464
Income		1,328,548	1,328,548	1,336,464
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers		1,058,340	1,055,594	1,046,164
115100 - Sub Teacher-Sick Leave/Maternity			5,000	5,000
Certificated Salaries		1,058,340	1,060,594	1,051,164
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi		87,227	84,380	97,744
332100 - Medicare - Certificated		13,700	14,830	14,919
340100 - Health & Welfare Benefits, Certificated		141,732	152,971	151,870
350100 - State Unemployment Insurance, Certificat		11,361	512	514
360100 - Workers Compensation Insurance, Certifi		16,187	15,261	16,938
Benefits		270,208	267,954	281,985
Expense		1,328,548	1,328,548	1,333,149
1400 - EPA				3,315

Fund Summary

03 - General-Unrestricted
010000 - Stores, Warehouse and Delivery

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Classified Salaries				
222500 - Delivery Drivers	19,868	15,226	15,263	15,518
Classified Salaries	19,868	15,226	15,263	15,518
Benefits				
320200 - Public Employees Retirement System, cla	2,021	1,646	1,736	1,805
331200 - OASDI - Classified	1,201	928	946	961
332200 - Medicare - Classified	288	221	221	225
340200 - Health & Welfare Benefits, classified po	2,907	2,309	2,191	2,297
350200 - State Unemployment Insurance, classified	320	169	9	9
360200 - Workers Compensation Insurance, classif	343	239	231	259
Benefits	7,080	5,512	5,334	5,556
Supplies				
431000 - Classroom/Office Supplies	34	31	100	250
440000 - Noncapitalized Equipment		752		
Supplies	34	782	100	250
Expense	26,981	21,520	20,697	21,324
010000 - Stores, Warehouse and Delivery	(26,981)	(21,520)	(20,697)	(21,324)

Fund Summary

03 - General-Unrestricted
012900 - Prep-Time Teachers

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	56,110	58,973	62,664	156,583
115100 - Sub Teacher-Sick Leave/Maternity	520	1,950		
Certificated Salaries	56,630	60,923	62,664	156,583
Classified Salaries				
211000 - Instructional Aides	51,506	53,152	52,717	59,041
Classified Salaries	51,506	53,152	52,717	59,041
Benefits				
310100 - State Teachers Retirement System, Certi	4,661	4,908	5,170	14,876
310200 - State Teachers Retirement System, class		11		
320200 - Public Employees Retirement System, cla	4,111	4,326	5,482	6,204
331100 - OASDI - Certificated		89		
331200 - OASDI - Classified	2,695	2,816	3,270	3,661
332100 - Medicare - Certificated	821	883	909	2,271
332200 - Medicare - Classified	630	660	765	855
340100 - Health & Welfare Benefits, Certificated	8,453	9,532	10,286	30,562
340200 - Health & Welfare Benefits, classified po	12,377	12,263	18,919	24,953
350100 - State Unemployment Insurance, Certificat	912	670	31	78
350200 - State Unemployment Insurance, classified	700	501	25	29
360100 - Workers Compensation Insurance, Certifi	978	955	935	2,578
360200 - Workers Compensation Insurance, classif	751	714	788	971
Benefits	37,089	38,328	46,580	87,038
Supplies				
431000 - Classroom/Office Supplies			250	
Supplies			250	
Services				
510000 - Subagreements for Services	126,758	134,508	156,767	160,000
521000 - Mileage/personal Expense Reimbursement	390	402	500	500
583000 - Contracted Services		7,628	500	5,000
Services	127,148	142,537	157,767	165,500
Expense	272,373	294,941	319,978	468,162
012900 - Prep-Time Teachers	(272,373)	(294,941)	(319,978)	(468,162)

Fund Summary

03 - General-Unrestricted
015000 - Home & Hospital Tutors

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Certificated Salaries				
113000 - Special Teachers	11,209	7,560	10,500	7,500
Certificated Salaries	11,209	7,560	10,500	7,500
Benefits				
310100 - State Teachers Retirement System, Certi	925	624	850	650
332100 - Medicare - Certificated	153	99	120	120
350100 - State Unemployment Insurance, Certificat	170	75	80	80
360100 - Workers Compensation Insurance, Certifi	182	107	150	150
Benefits	1,429	906	1,200	1,000
Expense	12,638	8,466	11,700	8,500
015000 - Home & Hospital Tutors	(12,638)	(8,466)	(11,700)	(8,500)

Fund Summary

03 - General-Unrestricted
016300 - Instrumental Music

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies	1,688			
Supplies	1,688			
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other	1,897	1,950	4,000	4,000
Services	1,897	1,950	4,000	4,000
Expense	3,585	1,950	4,000	4,000
016300 - Instrumental Music	(3,585)	(1,950)	(4,000)	(4,000)

Fund Summary

03 - General-Unrestricted				
018100 - Regular Ed				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	11,925,808	12,438,762	13,182,586	13,544,301
111400 - 6-8 Classroom Teachers	4,587,998	4,806,265	5,056,120	5,250,015
113400 - ESL Teacher	20,752	53,142	56,349	59,467
115100 - Sub Teacher-Sick Leave/Maternity	283,241	279,716	260,000	260,000
115200 - Sub Teacher-Curriculum Development	4,955	8,751	4,500	4,500
115400 - Sub Teacher-Jury Duty	3,626	4,194	3,200	3,200
115500 - Sub Teacher-Negotiations	(651)	8,880	8,500	8,500
115600 - Sub Teacher-Bereavement	7,219	6,010	4,500	4,500
115700 - Sub Workers Comp / IA	4,484	557	1,500	1,500
115900 - Sub Teacher - Maternity Leave	44			
119000 - Other Teachers	57,222	75,536	50,000	50,000
119500 - Teachers-Adjunct Duty Pay	88,218	99,729	105,750	105,750
Certificated Salaries	16,982,917	17,781,542	18,733,005	19,291,733
<u>Classified Salaries</u>				
211000 - Instructional Aides	54,145	54,672	56,990	57,902
221000 - Library and Media Aides	194,453	194,961	209,683	210,971
243000 - Substitutes-Clerical		260		
291500 - Regular Personnel-Other Classified	46			
299000 - Other Classified - Extra Duty	2,137	3,725		
Classified Salaries	250,781	253,618	266,673	268,873
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	1,380,050	1,446,268	1,560,154	1,847,773
310200 - State Teachers Retirement System, class	2,056	2,091	2,309	2,704
320100 - Public Employees Retirement System, Cer	13,865	12,350	25,862	22,920
320200 - Public Employees Retirement System, cla	23,599	24,886	27,312	28,127
331100 - OASDI - Certificated	12,485	11,568	7,500	5,220
331200 - OASDI - Classified	13,047	12,674	14,800	14,906
332100 - Medicare - Certificated	232,413	243,242	274,230	282,096
332200 - Medicare - Classified	3,404	3,321	3,867	3,899
340100 - Health & Welfare Benefits, Certificated	2,461,907	2,796,699	2,832,762	3,026,845
340200 - Health & Welfare Benefits, classified po	38,660	52,064	59,292	66,033
350100 - State Unemployment Insurance, Certificat	265,481	189,529	9,459	9,716
350200 - State Unemployment Insurance, classified	3,779	2,519	132	132
360100 - Workers Compensation Insurance, Certifi	284,886	270,052	282,177	320,290
360200 - Workers Compensation Insurance, classif	4,055	3,589	3,978	4,428
Benefits	4,739,685	5,070,851	5,103,834	5,635,089
<u>Supplies</u>				
431000 - Classroom/Office Supplies		9		
Supplies		9		
<u>Services</u>				
583000 - Contracted Services	37,313	63,971	40,000	40,000
Services	37,313	63,971	40,000	40,000
Expense	22,010,695	23,169,992	24,143,512	25,235,695
018100 - Regular Ed	(22,010,695)	(23,169,992)	(24,143,512)	(25,235,695)

Fund Summary

03 - General-Unrestricted
018101 - Regular Education-New Teacher Acct

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Supplies</u>				
420000 - Books and Reference Materials	27			
431000 - Classroom/Office Supplies	3,472	5,862	5,400	8,400
Supplies	3,500	5,862	5,400	8,400
Expense	3,500	5,862	5,400	8,400
018101 - Regular Education-New Teacher Acct	(3,500)	(5,862)	(5,400)	(8,400)

Fund Summary

03 - General-Unrestricted				
018107 - PAR New Teacher Workshops				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	2,750	3,355	3,750	3,500
Certificated Salaries	2,750	3,355	3,750	3,500
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	129	182	80	150
331100 - OASDI - Certificated	48	36	45	45
332100 - Medicare - Certificated	40	49	50	50
350100 - State Unemployment Insurance, Certificat	44	37	12	10
360100 - Workers Compensation Insurance, Certifi	48	53	60	60
Benefits	309	357	247	315
Expense	3,059	3,712	3,997	3,815
018107 - PAR New Teacher Workshops	(3,059)	(3,712)	(3,997)	(3,815)

Fund Summary

03 - General-Unrestricted
018190 - SMS ASB

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	115,385	128,411	80,000	45,000
Revenue	115,385	128,411	80,000	45,000
Income	115,385	128,411	80,000	45,000
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	499	455		
Certificated Salaries	499	455		
Benefits				
310100 - State Teachers Retirement System, Certi	36			
331100 - OASDI - Certificated	4	28		
332100 - Medicare - Certificated	7	7		
350100 - State Unemployment Insurance, Certificat	8	5		
360100 - Workers Compensation Insurance, Certifi	9	7		
Benefits	64	47		
Supplies				
420000 - Books and Reference Materials		6,419	3,500	2,500
431000 - Classroom/Office Supplies	76,379	71,499	55,000	50,000
Supplies	76,379	77,918	58,500	52,500
Services				
522000 - Conference Expense		100		
571200 - Interprogram-Bus Trips	1,300	1,560	3,500	1,200
580000 - Professional/Consulting Services and Ope	30,838	48,050	20,000	40,000
582500 - Consultants	1,000			
583000 - Contracted Services	1,503			
591000 - Postage	44	496		
Services	34,685	50,206	23,500	41,200
Expense	111,626	128,626	82,000	93,700
018190 - SMS ASB	3,759	(215)	(2,000)	(48,700)

Fund Summary

03 - General-Unrestricted
018198 - Technology allocation

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Supplies</u>				
440000 - Noncapitalized Equipment		2,799	463,457	437,900
Supplies		2,799	463,457	437,900
Expense		2,799	463,457	437,900
018198 - Technology allocation		(2,799)	(463,457)	(437,900)

Fund Summary

03 - General-Unrestricted
018199 - Regular Ed-Site

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	72,031	77,421	36,000	36,000
Revenue	72,031	77,421	36,000	36,000
Income	72,031	77,421	36,000	36,000
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	16,106	12,418	10,000	10,000
119000 - Other Teachers	8,421	10,945	7,500	7,500
119500 - Teachers-Adjunct Duty Pay	2,183	3,153	1,500	1,500
Certificated Salaries	26,710	26,516	19,000	19,000
Classified Salaries				
211000 - Instructional Aides	622	826		
216000 - Computer Specialist	431			
221000 - Library and Media Aides	426	107		
241000 - Regular Personnel-Clerical		570		
242000 - Non Regular Personnel-Clerical		60		
243000 - Substitutes-Clerical	190	119		
245000 - Secretaries		130		
246000 - Computer Operators		57		
247000 - Extra Work-Clerical		457		
291500 - Regular Personnel-Other Classified	131			
Classified Salaries	1,801	2,326		
Benefits				
310100 - State Teachers Retirement System, Certi	1,876	1,779	1,500	1,500
310200 - State Teachers Retirement System, class	47	34	250	250
320100 - Public Employees Retirement System, Cer		7		
320200 - Public Employees Retirement System, cla	52	78		
331100 - OASDI - Certificated	145	218		
331200 - OASDI - Classified	71	114		
332100 - Medicare - Certificated	376	378	50	50
332200 - Medicare - Classified	25	32		
350100 - State Unemployment Insurance, Certificat	424	287		
350200 - State Unemployment Insurance, classified	28	24		
360100 - Workers Compensation Insurance, Certifi	454	409	20	20
360200 - Workers Compensation Insurance, classif	30	35		
Benefits	3,529	3,396	1,820	1,820
Supplies				
420000 - Books and Reference Materials	32,164	11,055	11,500	11,500
431000 - Classroom/Office Supplies	203,792	177,245	196,000	196,000
435000 - Duplicating	8,448	10,917	11,100	11,100
440000 - Noncapitalized Equipment	32,691	26,042	75,500	75,500
Supplies	277,095	225,258	294,100	294,100
Services				
522000 - Conference Expense	164	1,322	250	250
530000 - Dues and Memberships		85		
561000 - Equipment Maintenance Agreement		11		
562200 - Rentals - Equipment	1,194	1,194	1,500	1,500
567500 - Repairs, Contracted-Equipment Other	670	729		
571200 - Interprogram-Bus Trips	27,925	32,306	29,400	29,700
580000 - Professional/Consulting Services and Ope	7,576	24,546	13,000	13,000
582500 - Consultants		90		
583000 - Contracted Services	22,633	20,316	25,800	25,800
591000 - Postage	11,836	9,458	8,700	8,700
Services	71,997	90,057	78,650	78,950

Fund Summary

03 - General-Unrestricted
018199 - Regular Ed-Site

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Capital</u>				
640000 - Equipment		5,561	7,050	7,050
Capital		5,561	7,050	7,050
Expense	381,132	353,115	400,620	400,920
018199 - Regular Ed-Site	(309,101)	(275,694)	(364,620)	(364,920)

Fund Summary

03 - General-Unrestricted				
018700 - Basic Summer School				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	37,056	32,860	30,589	30,589
Revenue	37,056	32,860	30,589	30,589
Income	37,056	32,860	30,589	30,589
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	135,956	92,508	159,519	165,000
115100 - Sub Teacher-Sick Leave/Maternity	270	1,170		
115200 - Sub Teacher-Curriculum Development		325		
119000 - Other Teachers	1,502			
Certificated Salaries	137,728	94,003	159,519	165,000
<u>Classified Salaries</u>				
211000 - Instructional Aides			3,197	3,500
245000 - Secretaries	7,165	6,787	7,300	7,500
Classified Salaries	7,165	6,787	10,497	11,000
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	10,991	7,672	12,800	13,000
310200 - State Teachers Retirement System, class		11		
320100 - Public Employees Retirement System, Cer		22		
320200 - Public Employees Retirement System, cla	783	711	1,215	1,215
331100 - OASDI - Certificated	295	73		
331200 - OASDI - Classified	444	409		
332100 - Medicare - Certificated	2,003	1,365	2,320	2,500
332200 - Medicare - Classified	104	97	155	155
350100 - State Unemployment Insurance, Certificat	2,151	1,036	80	85
350200 - State Unemployment Insurance, classified	115	74	15	15
360100 - Workers Compensation Insurance, Certifi	2,386	1,476	2,400	2,500
360200 - Workers Compensation Insurance, classif	124	105	160	160
Benefits	19,396	13,050	19,145	19,630
<u>Supplies</u>				
420000 - Books and Reference Materials	343	202		
431000 - Classroom/Office Supplies	7,241	4,209	810	1,500
435000 - Duplicating	210	24		
Supplies	7,795	4,435	810	1,500
<u>Services</u>				
571200 - Interprogram-Bus Trips	26,166	26,190	29,124	31,124
591000 - Postage	567	205	145	150
Services	26,733	26,395	29,269	31,274
Expense	198,817	144,670	219,240	228,404
018700 - Basic Summer School	(161,761)	(111,810)	(188,651)	(197,815)

Fund Summary

03 - General-Unrestricted
018800 - Promotion and Retention

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
119000 - Other Teachers	18,636	437	1,500	1,000
Certificated Salaries	18,636	437	1,500	1,000
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	1,498	36	200	200
331100 - OASDI - Certificated			10	10
332100 - Medicare - Certificated	255	6	10	10
350100 - State Unemployment Insurance, Certificat	291	5	10	10
360100 - Workers Compensation Insurance, Certifi	313	7	10	10
Benefits	2,357	54	240	240
<u>Services</u>				
580000 - Professional/Consulting Services and Ope	750			
Services	750			
Expense	21,743	491	1,740	1,240
018800 - Promotion and Retention	(21,743)	(491)	(1,740)	(1,240)

Fund Summary

03 - General-Unrestricted
019900 - Noon Aides

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Classified Salaries</u>				
291500 - Regular Personnel-Other Classified	151,363	156,805	152,250	138,421
Classified Salaries	151,363	156,805	152,250	138,421
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	1,606	1,467	1,011	1,053
331200 - OASDI - Classified	9,253	9,601	6,586	7,333
332200 - Medicare - Classified	2,164	2,250	1,664	1,695
340200 - Health & Welfare Benefits, classified po	5,128	4,357	7,206	5,687
350200 - State Unemployment Insurance, classified	2,403	1,707	102	102
360200 - Workers Compensation Insurance, classif	2,578	2,432	2,464	3,221
Benefits	23,132	21,815	19,033	19,091
Expense	174,496	178,620	171,283	157,512
019900 - Noon Aides	(174,496)	(178,620)	(171,283)	(157,512)

Fund Summary

03 - General-Unrestricted
040000 - Instructional Administration

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
139000 - Assistant Superintendent	104,846	108,353	115,047	102,346
Certificated Salaries	104,846	108,353	115,047	102,346
<u>Classified Salaries</u>				
244000 - Accountants	9,370	9,367	10,070	
245000 - Secretaries	26,330	27,384	31,434	31,434
Classified Salaries	35,699	36,751	41,504	31,434
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	9,068	9,169	9,491	9,723
320200 - Public Employees Retirement System, cla	3,859	4,154	4,509	3,433
331200 - OASDI - Classified	2,178	2,266	2,569	1,945
332100 - Medicare - Certificated	1,461	1,465	1,668	1,484
332200 - Medicare - Classified	509	530	601	455
340100 - Health & Welfare Benefits, Certificated	519	511	864	14,370
340200 - Health & Welfare Benefits, classified po	5,276	5,535	5,582	4,208
350100 - State Unemployment Insurance, Certificat	1,626	1,110	58	51
350200 - State Unemployment Insurance, classified	566	402	22	17
360100 - Workers Compensation Insurance, Certifi	1,745	1,581	1,717	1,685
360200 - Workers Compensation Insurance, classif	607	573	616	511
Benefits	27,413	27,295	27,697	37,882
<u>Supplies</u>				
431000 - Classroom/Office Supplies	7,082	5,267	6,000	6,000
435000 - Duplicating	7,630	6,596	9,000	6,000
440000 - Noncapitalized Equipment		(308)		
Supplies	14,712	11,556	15,000	12,000
<u>Services</u>				
520100 - Mileage/Certificated Management	5,065	2,786	2,786	2,925
521000 - Mileage/personal Expense Reimbursement		29		
522000 - Conference Expense	490	2,597	500	1,200
530000 - Dues and Memberships	1,494	1,693	1,500	3,000
567500 - Repairs, Contracted-Equipment Other	79		1,500	
580000 - Professional/Consulting Services and Ope	137	200		
582500 - Consultants	615			500
Services	7,880	7,305	6,286	7,625
Expense	190,551	191,260	205,534	191,287
040000 - Instructional Administration	(190,551)	(191,260)	(205,534)	(191,287)

Fund Summary

03 - General-Unrestricted
041500 - Curriculum Development

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	195	1,605	500	500
119000 - Other Teachers	940	830	1,000	500
132000 - Supervisors-Certificated	37,849	41,233	69,793	75,461
139000 - Assistant Superintendent	85,784	88,653	94,130	83,738
Certificated Salaries	124,767	132,321	165,423	160,199
<u>Classified Salaries</u>				
221000 - Library and Media Aides	53			
291500 - Regular Personnel-Other Classified	74	112		
Classified Salaries	126	112		
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	10,152	11,012	13,724	15,124
320100 - Public Employees Retirement System, Cer		7		
320200 - Public Employees Retirement System, cla	4	4		
331100 - OASDI - Certificated	4	4		
331200 - OASDI - Classified	7	6		
332100 - Medicare - Certificated	1,690	1,811	2,377	2,308
332200 - Medicare - Classified	2	1		
340100 - Health & Welfare Benefits, Certificated	6,175	6,876	12,610	17,466
350100 - State Unemployment Insurance, Certificat	1,887	1,379	82	80
350200 - State Unemployment Insurance, classified	2	1		
360100 - Workers Compensation Insurance, Certifi	2,025	1,964	2,445	2,621
360200 - Workers Compensation Insurance, classif	2	2		
Benefits	21,949	23,068	31,238	37,599
<u>Supplies</u>				
420000 - Books and Reference Materials		84	150	
431000 - Classroom/Office Supplies	2,601	1,174	2,900	1,500
435000 - Duplicating		14	500	150
440000 - Noncapitalized Equipment		1,411		
Supplies	2,601	2,683	3,550	1,650
<u>Services</u>				
520100 - Mileage/Certificated Management	1,210	3,489	3,690	3,805
521000 - Mileage/personal Expense Reimbursement			100	100
522000 - Conference Expense	641		1,000	1,000
582500 - Consultants		650		
591000 - Postage	141	220	250	250
Services	1,991	4,359	5,040	5,155
Expense	151,434	162,543	205,251	204,603
041500 - Curriculum Development	(151,434)	(162,543)	(205,251)	(204,603)

Fund Summary

03 - General-Unrestricted				
043800 - Support Services				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
131200 - Director of Special Education	69,298	67,244	73,330	74,366
Certificated Salaries	69,298	67,244	73,330	74,366
<u>Classified Salaries</u>				
245000 - Secretaries	20,879	24,962	29,573	29,832
247000 - Extra Work-Clerical	133	106		
Classified Salaries	21,013	25,068	29,573	29,832
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,650	5,309	6,050	7,065
320200 - Public Employees Retirement System, cla	2,295	2,862	3,252	3,355
331200 - OASDI - Classified	1,300	1,554	1,785	1,801
332100 - Medicare - Certificated	1,030	939	1,063	1,078
332200 - Medicare - Classified	304	363	417	421
340100 - Health & Welfare Benefits, Certificated	5,287	9,937	11,926	12,946
340200 - Health & Welfare Benefits, classified po	4,226	4,766	4,736	4,638
350100 - State Unemployment Insurance, Certificat	1,148	712	37	37
350200 - State Unemployment Insurance, classified	338	276	15	15
360100 - Workers Compensation Insurance, Certifi	1,232	1,015	1,094	1,224
360200 - Workers Compensation Insurance, classif	362	393	447	495
Benefits	23,173	28,125	30,822	33,075
<u>Supplies</u>				
431000 - Classroom/Office Supplies	51	279	500	300
435000 - Duplicating	1,854	1,272	2,000	1,500
Supplies	1,905	1,551	2,500	1,800
<u>Services</u>				
520100 - Mileage/Certificated Management	2,033		1,100	1,367
522000 - Conference Expense	220	994		
560000 - Rentals, Leases, and Repairs		1,524		
582500 - Consultants	4,458	4,500	3,000	3,000
591000 - Postage	2,215	2,424	2,000	2,000
Services	8,926	9,442	6,100	6,367
Expense	124,315	131,431	142,325	145,440
043800 - Support Services	(124,315)	(131,431)	(142,325)	(145,440)

Fund Summary

03 - General-Unrestricted
043900 - MAA Sp ED (Medi-Cal Administrative Activities)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue	88,380		50,000	85,000
Revenue	88,380		50,000	85,000
Income	88,380		50,000	85,000
<u>Expense</u>				
<u>Services</u>				
583000 - Contracted Services	25,771	10,417	12,000	25,000
Services	25,771	10,417	12,000	25,000
Expense	25,771	10,417	12,000	25,000
043900 - MAA Sp ED (Medi-Cal Administrative Activities)	62,609	(10,417)	38,000	60,000

Fund Summary

03 - General-Unrestricted
045500 - Instructional Materials

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Classified Salaries				
241000 - Regular Personnel-Clerical	78,826	79,820	102,471	102,540
Classified Salaries	78,826	79,820	102,471	102,540
Benefits				
320200 - Public Employees Retirement System, cla	8,467	9,006	11,501	11,880
331200 - OASDI - Classified	4,376	4,467	6,232	6,296
332200 - Medicare - Classified	1,023	1,045	1,457	1,472
340200 - Health & Welfare Benefits, classified po	25,087	26,217	30,562	29,348
350200 - State Unemployment Insurance, classified	1,136	793	50	50
360200 - Workers Compensation Insurance, classif	1,219	1,129	1,500	1,671
Benefits	41,309	42,657	51,302	50,717
Supplies				
431000 - Classroom/Office Supplies	(44)	(992)	500	500
435000 - Duplicating	307	209	500	500
440000 - Noncapitalized Equipment		851		
Supplies	263	68	1,000	1,000
Services				
521000 - Mileage/personal Expense Reimbursement	139	145		
567500 - Repairs, Contracted-Equipment Other	817	829	250	250
581200 - Advertising-NonLegal		200		
583000 - Contracted Services				8,500
591000 - Postage		66	250	250
Services	957	1,240	500	9,000
Expense	121,354	123,785	155,273	163,257
045500 - Instructional Materials	(121,354)	(123,785)	(155,273)	(163,257)

Fund Summary

03 - General-Unrestricted
045502 - Lost Library Fund (455-10)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	2,133	4,811	200	250
Revenue	2,133	4,811	200	250
Income	2,133	4,811	200	250
Expense				
Classified Salaries				
221000 - Library and Media Aides	549			
Classified Salaries	549			
Benefits				
320200 - Public Employees Retirement System, cla	60			
331200 - OASDI - Classified	34			
332200 - Medicare - Classified	8			
350200 - State Unemployment Insurance, classified	9			
360200 - Workers Compensation Insurance, classif	9			
Benefits	120			
Supplies				
420000 - Books and Reference Materials	4,488	3,659	825	1,195
Supplies	4,488	3,659	825	1,195
Services				
580000 - Professional/Consulting Services and Ope	220	220		
Services	220	220		
Expense	5,377	3,879	825	1,195
045502 - Lost Library Fund (455-10)	(3,244)	932	(625)	(945)

Fund Summary

**03 - General-Unrestricted
048300 - Local School Administration**

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
130500 - Principals-Elementary	911,186	928,992	940,316	963,507
130600 - Principals-Middle	246,818	262,979	277,882	250,328
130800 - Assistant Principals-Middle	362,605	430,438	431,816	629,410
Certificated Salaries	1,520,609	1,622,408	1,650,014	1,843,245
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical	488,326	484,501	494,854	514,898
243000 - Substitutes-Clerical		165		
245000 - Secretaries	482,593	488,754	543,190	498,748
291500 - Regular Personnel-Other Classified		142		
Classified Salaries	970,920	973,562	1,038,044	1,013,646
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	127,699	134,100	136,127	175,109
310200 - State Teachers Retirement System, class	99	107		
320200 - Public Employees Retirement System, cla	101,044	102,050	117,154	116,857
331100 - OASDI - Certificated		116		
331200 - OASDI - Classified	55,700	55,390	64,359	62,848
332100 - Medicare - Certificated	21,998	23,088	23,928	26,728
332200 - Medicare - Classified	13,097	13,145	15,054	14,702
340100 - Health & Welfare Benefits, Certificated	205,607	235,540	234,063	257,685
340200 - Health & Welfare Benefits, classified po	271,871	287,926	320,909	315,752
350100 - State Unemployment Insurance, Certificat	24,591	17,492	823	921
350200 - State Unemployment Insurance, classified	14,542	9,972	516	504
360100 - Workers Compensation Insurance, Certifi	26,386	24,922	24,617	30,346
360200 - Workers Compensation Insurance, classif	15,604	14,208	15,491	16,689
Benefits	878,238	918,058	953,041	1,018,141
<u>Services</u>				
520100 - Mileage/Certificated Management	25,753	27,024	27,006	31,312
Services	25,753	27,024	27,006	31,312
Expense	3,395,520	3,541,052	3,668,105	3,906,344
048300 - Local School Administration	(3,395,520)	(3,541,052)	(3,668,105)	(3,906,344)

Fund Summary

03 - General-Unrestricted
062100 - Std Achievement Tests:STAR/Multi Measure

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	4,274	1,465	1,500	
119000 - Other Teachers	568	309		
119500 - Teachers-Adjunct Duty Pay		3,252		
132000 - Supervisors-Certificated	63,082	68,722	69,793	75,461
190000 - Other Certificated	55			
Certificated Salaries	67,978	73,748	71,293	75,461
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical			25,104	25,104
244000 - Accountants	34,533	35,216	36,455	37,855
245000 - Secretaries	26,330	27,384	29,341	29,341
Classified Salaries	60,863	62,600	90,900	92,300
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,183	5,886	5,758	7,169
320200 - Public Employees Retirement System, cla	6,573	7,109	10,400	10,799
331100 - OASDI - Certificated	85	12		
331200 - OASDI - Classified	3,287	3,392	5,635	5,722
332100 - Medicare - Certificated	960	1,035	1,012	1,094
332200 - Medicare - Classified	769	793	1,318	1,338
340100 - Health & Welfare Benefits, Certificated	9,584	10,764	11,904	5,708
340200 - Health & Welfare Benefits, classified po	13,544	14,230	15,058	15,801
350100 - State Unemployment Insurance, Certificat	1,065	785	35	38
350200 - State Unemployment Insurance, classified	854	602	46	47
360100 - Workers Compensation Insurance, Certifi	1,142	1,118	1,041	1,242
360200 - Workers Compensation Insurance, classif	916	857	1,357	1,519
Benefits	43,961	46,583	53,564	50,477
<u>Supplies</u>				
420000 - Books and Reference Materials	36			
431000 - Classroom/Office Supplies	6,347	820	1,000	1,500
435000 - Duplicating	26,052	21,951	21,000	20,000
Supplies	32,435	22,771	22,000	21,500
<u>Services</u>				
520100 - Mileage/Certificated Management	915	1,042	1,352	1,352
521000 - Mileage/personal Expense Reimbursement		24		
522000 - Conference Expense		105		
580000 - Professional/Consulting Services and Ope	22,116	60,485	64,400	75,000
582500 - Consultants	1,458	1,194	3,000	
583000 - Contracted Services	52,017	5,398	34,575	33,000
591000 - Postage	530	2,413	2,600	4,000
Services	77,036	70,661	105,927	113,352
Expense	282,273	276,362	343,684	353,090
062100 - Std Achievement Tests:STAR/Multi Measure	(282,273)	(276,362)	(343,684)	(353,090)

Fund Summary

03 - General-Unrestricted
062101 - Testing-CELDT

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Classified Salaries</u>				
291500 - Regular Personnel-Other Classified	2,169			
Classified Salaries	2,169			
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	237			
331200 - OASDI - Classified	129			
332200 - Medicare - Classified	30			
350200 - State Unemployment Insurance, classified	33			
360200 - Workers Compensation Insurance, classif	36			
Benefits	465			
<u>Supplies</u>				
431000 - Classroom/Office Supplies	113		100	100
Supplies	113		100	100
<u>Services</u>				
582500 - Consultants	1,377	3,663		3,500
583000 - Contracted Services	2,860			3,500
591000 - Postage	2,970	1,219	3,000	1,500
Services	7,207	4,882	3,000	8,500
Expense	9,955	4,882	3,100	8,600
062101 - Testing-CELDT	(9,955)	(4,882)	(3,100)	(8,600)

Fund Summary

03 - General-Unrestricted
064000 - Guidance & Counseling

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Classified Salaries</u>				
291500 - Regular Personnel-Other Classified	22,442	21,372	83,839	118,030
Classified Salaries	22,442	21,372	83,839	118,030
<u>Benefits</u>				
310200 - State Teachers Retirement System, class			1,408	4,855
320200 - Public Employees Retirement System, cla	2,414	2,065	7,639	7,830
331200 - OASDI - Classified	1,391	1,325	4,140	4,149
332200 - Medicare - Classified	325	310	1,216	1,711
340200 - Health & Welfare Benefits, classified po	2,835	2,975	10,671	18,203
350200 - State Unemployment Insurance, classified	361	235	42	59
360200 - Workers Compensation Insurance, classif	388	335	1,251	1,943
Benefits	7,715	7,245	26,367	38,750
<u>Supplies</u>				
431000 - Classroom/Office Supplies	73		150	
Supplies	73		150	
Expense	30,230	28,618	110,356	156,780
064000 - Guidance & Counseling	(30,230)	(28,618)	(110,356)	(156,780)

Fund Summary

03 - General-Unrestricted
067000 - Health

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
127200 - Nurse-Certificated	98,657	102,010	103,770	105,267
Certificated Salaries	98,657	102,010	103,770	105,267
<u>Classified Salaries</u>				
221600 - Health Aides	115,852	116,013	116,225	126,949
Classified Salaries	115,852	116,013	116,225	126,949
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	8,441	8,611	8,561	10,000
320200 - Public Employees Retirement System, cla	12,492	13,101	13,298	14,852
331200 - OASDI - Classified	6,341	6,349	7,208	7,871
332100 - Medicare - Certificated	1,409	1,432	1,505	1,526
332200 - Medicare - Classified	1,483	1,485	1,685	1,840
340100 - Health & Welfare Benefits, Certificated	18,768	21,425	23,581	25,617
340200 - Health & Welfare Benefits, classified po	29,039	33,491	28,671	24,944
350100 - State Unemployment Insurance, Certificat	1,586	1,090	52	53
350200 - State Unemployment Insurance, classified	1,647	1,126	58	64
360100 - Workers Compensation Insurance, Certifi	1,701	1,553	1,548	1,733
360200 - Workers Compensation Insurance, classif	1,767	1,605	1,734	2,090
Benefits	84,674	91,270	87,901	90,590
<u>Supplies</u>				
431000 - Classroom/Office Supplies	5,882	5,164	5,500	6,000
435000 - Duplicating	51			
Supplies	5,933	5,164	5,500	6,000
<u>Services</u>				
520100 - Mileage/Certificated Management	2,364	2,364	2,704	2,735
Services	2,364	2,364	2,704	2,735
Expense	307,480	316,821	316,100	331,541
067000 - Health	(307,480)	(316,821)	(316,100)	(331,541)

Fund Summary

03 - General-Unrestricted
067001 - Health El Camino Grant

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	176,699	248,000	217,385	290,000
Revenue	176,699	248,000	217,385	290,000
Income	176,699	248,000	217,385	290,000
Expense				
Certificated Salaries				
119000 - Other Teachers	2,458			
127200 - Nurse-Certificated	86,628	127,174	145,322	152,082
Certificated Salaries	89,086	127,174	145,322	152,082
Classified Salaries				
221600 - Health Aides	30,011	31,205	37,133	37,797
291500 - Regular Personnel-Other Classified		863		
Classified Salaries	30,011	32,067	37,133	37,797
Benefits				
310100 - State Teachers Retirement System, Certi	7,350	10,809	11,989	14,447
320200 - Public Employees Retirement System, cla	3,266	3,571	4,249	4,422
331200 - OASDI - Classified	1,812	1,930	2,302	2,344
332100 - Medicare - Certificated	1,224	1,830	2,107	2,206
332200 - Medicare - Classified	424	451	538	548
340100 - Health & Welfare Benefits, Certificated	19,245	27,942	37,681	40,998
340200 - Health & Welfare Benefits, classified po	1,756	2,641	4,848	4,362
350100 - State Unemployment Insurance, Certificat	1,364	1,391	73	76
350200 - State Unemployment Insurance, classified	471	342	19	19
360100 - Workers Compensation Insurance, Certifi	1,463	1,982	2,168	2,504
360200 - Workers Compensation Insurance, classif	505	488	554	622
Benefits	38,880	53,378	66,528	72,548
Supplies				
431000 - Classroom/Office Supplies	233		600	600
435000 - Duplicating		47		
440000 - Noncapitalized Equipment		841	1,500	1,500
Supplies	233	888	2,100	2,100
Services				
520100 - Mileage/Certificated Management	2,194	3,840	4,506	3,558
522000 - Conference Expense		1,023	1,000	1,000
583000 - Contracted Services		400	3,000	3,000
Services	2,194	5,263	8,506	7,558
Expense	160,404	218,769	259,589	272,085
067001 - Health El Camino Grant	16,294	29,231	(42,204)	17,915

Fund Summary

03 - General-Unrestricted
071000 - Employer/Employee Relations

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies			100	100
Supplies			100	100
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	1,188	1,782	2,000	2,000
522000 - Conference Expense	100	150	250	250
Services	1,288	1,932	2,250	2,250
Expense	1,288	1,932	2,350	2,350
071000 - Employer/Employee Relations	(1,288)	(1,932)	(2,350)	(2,350)

Fund Summary

03 - General-Unrestricted
071100 - Board of Education

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Classified Salaries				
239600 - Governing Board Members	14,040	13,920	15,000	15,000
Classified Salaries	14,040	13,920	15,000	15,000
Benefits				
331200 - OASDI - Classified	870	863	900	900
332200 - Medicare - Classified	204	202	225	225
350200 - State Unemployment Insurance, classified	135	94	35	35
360200 - Workers Compensation Insurance, classif	243	218	325	325
Benefits	1,452	1,377	1,485	1,485
Supplies				
431000 - Classroom/Office Supplies	762	131	250	300
435000 - Duplicating	1,461	1,536	1,500	1,000
Supplies	2,223	1,666	1,750	1,300
Services				
522000 - Conference Expense	9,249	10,650	6,500	10,000
530000 - Dues and Memberships	15,021	12,266	7,500	7,500
582000 - Audit Expenses	44,500	44,500	44,500	44,500
583000 - Contracted Services	137	7,500		
583500 - Elections	113,773		183,474	175,000
591000 - Postage	61	34	200	200
Services	182,741	74,949	242,174	237,200
Expense	200,456	91,912	260,409	254,985
071100 - Board of Education	(200,456)	(91,912)	(260,409)	(254,985)

Fund Summary

03 - General-Unrestricted
071200 - Superintendent

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	1,460	1,190		
Certificated Salaries	1,460	1,190		
Classified Salaries				
222900 - Regular Personnel Extra Hrs-Maint & OPS	281			
231000 - Deputy Superintendent-Classified	261,529	247,862	266,616	265,294
232000 - Administrative Assistant-Classified	65,563	67,412	78,008	80,700
Classified Salaries	327,374	315,274	344,624	345,994
Benefits				
310100 - State Teachers Retirement System, Certi	32	43		
320100 - Public Employees Retirement System, Cer		15		
320200 - Public Employees Retirement System, cla	33,329	35,995	39,066	40,481
331100 - OASDI - Certificated	40	24		
331200 - OASDI - Classified	10,799	10,931	10,855	11,022
332100 - Medicare - Certificated	21	17	10	10
332200 - Medicare - Classified	4,496	4,283	5,074	5,140
340200 - Health & Welfare Benefits, classified po	21,091	22,892	25,279	26,633
350100 - State Unemployment Insurance, Certificat	23	13		
350200 - State Unemployment Insurance, classified	4,994	3,244	180	182
360100 - Workers Compensation Insurance, Certifi	25	19		
360200 - Workers Compensation Insurance, classif	5,359	4,621	5,217	5,820
Benefits	80,210	82,097	85,681	89,288
Supplies				
431000 - Classroom/Office Supplies	2,766	7,875	4,000	5,500
435000 - Duplicating	150		250	
Supplies	2,916	7,875	4,250	5,500
Services				
520100 - Mileage/Certificated Management		98		
520200 - Mileage/Classified Management	7,873	7,892	8,050	8,410
522000 - Conference Expense	3,667	7,389	4,000	6,000
530000 - Dues and Memberships	6,178	7,256	8,000	8,500
567500 - Repairs, Contracted-Equipment Other		313		
571200 - Interprogram-Bus Trips	550			
580000 - Professional/Consulting Services and Ope	288			
583000 - Contracted Services	31,969	66,583	30,000	35,000
584500 - Legal Expense	248,310	86,798	300,000	225,000
591000 - Postage	59	150	300	300
Services	298,894	176,478	350,350	283,210
Expense	710,854	582,914	784,905	723,992
071200 - Superintendent	(710,854)	(582,914)	(784,905)	(723,992)

Fund Summary

03 - General-Unrestricted				
071300 - Personnel				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
139000 - Assistant Superintendent	176,486	181,574	192,497	201,497
Certificated Salaries	176,486	181,574	192,497	201,497
<u>Classified Salaries</u>				
239500 - Other Managers-Classified	71,804	73,786	76,398	77,458
243000 - Substitutes-Clerical	13,502	270		
245000 - Secretaries	70,574	134,317	147,795	159,355
247000 - Extra Work-Clerical		5,391		
Classified Salaries	155,880	213,765	224,193	236,813
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	15,027	15,447	16,781	20,042
320200 - Public Employees Retirement System, cla	15,530	23,904	25,060	27,102
331200 - OASDI - Classified	9,494	13,010	13,804	14,587
332100 - Medicare - Certificated	2,495	2,571	2,791	2,922
332200 - Medicare - Classified	2,220	3,046	3,202	3,385
340100 - Health & Welfare Benefits, Certificated	943	929	1,465	1,521
340200 - Health & Welfare Benefits, classified po	25,486	40,699	42,090	45,382
350100 - State Unemployment Insurance, Certificat	2,789	1,956	96	101
350200 - State Unemployment Insurance, classified	2,451	2,315	115	120
360100 - Workers Compensation Insurance, Certifi	2,992	2,787	2,872	3,317
360200 - Workers Compensation Insurance, classif	2,630	3,278	3,317	3,863
Benefits	82,056	109,944	111,593	122,342
<u>Supplies</u>				
420000 - Books and Reference Materials		9		
431000 - Classroom/Office Supplies	4,898	7,238	7,000	7,000
435000 - Duplicating	4,197	7,343	6,500	6,500
440000 - Noncapitalized Equipment	1,727	3,235		
Supplies	10,821	17,824	13,500	13,500
<u>Services</u>				
520100 - Mileage/Certificated Management	5,665	5,665	5,665	5,919
521000 - Mileage/personal Expense Reimbursement	327	489	500	500
522000 - Conference Expense	1,533	3,294	4,000	4,000
530000 - Dues and Memberships	5,399	5,190	4,000	4,000
567000 - Repairs, Contracted	191			
581200 - Advertising-NonLegal	560	860	1,500	1,500
582200 - Bank Fees	39			
582500 - Consultants			7,710	8,000
583000 - Contracted Services	87,385	29,131	24,890	20,500
583800 - Fingerprinting	7,828	9,604	8,500	8,500
584500 - Legal Expense	4,722	1,885	20,000	15,000
586800 - Physical Examinations	213	213	500	500
587700 - Testing-TB		60		
591000 - Postage	1,124	1,001	1,500	1,500
Services	114,986	57,392	78,765	69,919
Expense	540,230	580,499	620,548	644,071
071300 - Personnel	(540,230)	(580,499)	(620,548)	(644,071)

Fund Summary

03 - General-Unrestricted
071500 - Business Services

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Classified Salaries</u>				
236000 - Directors-Classified	140,543	146,636	152,862	158,844
239500 - Other Managers-Classified	211,202	214,514	224,232	229,662
244000 - Accountants	124,948	125,455	142,892	143,679
245000 - Secretaries	16,469	16,922	17,393	17,988
Classified Salaries	493,163	503,527	537,379	550,173
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	53,370	57,234	60,908	63,779
331200 - OASDI - Classified	27,780	28,525	29,063	29,485
332200 - Medicare - Classified	6,955	7,141	7,740	7,926
340200 - Health & Welfare Benefits, classified po	92,143	94,906	101,542	108,456
350200 - State Unemployment Insurance, classified	7,725	5,410	268	275
360200 - Workers Compensation Insurance, classif	8,288	7,708	7,962	8,993
Benefits	196,262	200,925	207,483	218,914
<u>Supplies</u>				
431000 - Classroom/Office Supplies	4,015	4,115	6,000	6,500
435000 - Duplicating	2,523	2,350	2,500	1,500
440000 - Noncapitalized Equipment		2,180	2,000	2,000
Supplies	6,537	8,645	10,500	10,000
<u>Services</u>				
520200 - Mileage/Classified Management	4,666	4,666	4,808	4,870
521000 - Mileage/personal Expense Reimbursement	81	431	200	200
522000 - Conference Expense	522	1,966	3,000	2,000
545000 - Property & Liability Insurance	327,234	358,169	387,421	400,000
567500 - Repairs, Contracted-Equipment Other		314	500	500
580000 - Professional/Consulting Services and Ope		54		
582200 - Bank Fees	2,661	2,786	2,500	2,500
583000 - Contracted Services	213,398	211,899	195,000	195,000
591000 - Postage	3,267	(1,182)		2,500
Services	551,829	579,104	593,429	607,570
Expense	1,247,791	1,292,201	1,348,791	1,386,657
071500 - Business Services	(1,247,791)	(1,292,201)	(1,348,791)	(1,386,657)

Fund Summary

03 - General-Unrestricted 071800 - Graphics/Duplication				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Classified Salaries				
241000 - Regular Personnel-Clerical	51,989	46,054	50,213	44,013
Classified Salaries	51,989	46,054	50,213	44,013
Benefits				
320200 - Public Employees Retirement System, cla	5,469	4,707	5,310	4,705
331200 - OASDI - Classified	3,044	2,778	2,923	2,538
332200 - Medicare - Classified	712	650	683	593
340200 - Health & Welfare Benefits, classified po	13,692	9,584	8,830	19,390
350200 - State Unemployment Insurance, classified	790	493	24	21
360200 - Workers Compensation Insurance, classif	848	702	702	672
Benefits	24,555	18,913	18,472	27,919
Supplies				
431000 - Classroom/Office Supplies	16,952	10,742	14,000	8,500
435000 - Duplicating			(650)	
Supplies	16,952	10,742	13,350	8,500
Services				
521000 - Mileage/personal Expense Reimbursement	506	67	100	100
562200 - Rentals - Equipment	4,430	12,622		
567500 - Repairs, Contracted-Equipment Other	379	338	500	500
Services	5,315	13,026	600	600
Expense	98,811	88,736	82,635	81,032
071800 - Graphics/Duplication	(98,811)	(88,736)	(82,635)	(81,032)

Fund Summary

03 - General-Unrestricted
072300 - Technology

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	9,191	9,906		
Revenue	9,191	9,906		
Income	9,191	9,906		
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	65			
132000 - Supervisors-Certificated	60,655	62,167	67,755	70,807
Certificated Salaries	60,720	62,167	67,755	70,807
Classified Salaries				
245000 - Secretaries	25,192	25,759	29,690	30,516
246000 - Computer Operators	219,545	209,386	234,436	310,357
Classified Salaries	244,737	235,145	264,126	340,873
Benefits				
310100 - State Teachers Retirement System, Certi	5,143	5,262	5,780	6,918
320200 - Public Employees Retirement System, cla	26,412	26,292	29,670	39,318
331100 - OASDI - Certificated			48	48
331200 - OASDI - Classified	14,809	14,147	16,040	20,699
332100 - Medicare - Certificated	872	894	986	1,030
332200 - Medicare - Classified	3,463	3,309	3,802	4,916
340100 - Health & Welfare Benefits, Certificated	9,655	10,674	10,415	10,047
340200 - Health & Welfare Benefits, classified po	42,666	49,438	46,259	46,969
350100 - State Unemployment Insurance, Certificat	980	683	34	35
350200 - State Unemployment Insurance, classified	3,904	2,542	132	170
360100 - Workers Compensation Insurance, Certifi	1,051	974	1,056	1,211
360200 - Workers Compensation Insurance, classif	4,188	3,599	3,900	5,564
Benefits	113,143	117,814	118,122	136,925
Supplies				
431000 - Classroom/Office Supplies	11,811	14,421	11,000	25,000
435000 - Duplicating	37	51	75	100
436000 - Bus/Vehicle Supplies		2,434		
440000 - Noncapitalized Equipment	5,530	27,011	55,500	30,000
Supplies	17,378	43,916	66,575	55,100
Services				
520100 - Mileage/Certificated Management	1,617	1,617	1,604	1,634
520200 - Mileage/Classified Management	1,800	1,500	1,800	1,800
522000 - Conference Expense	1,874	535	1,000	1,000
567500 - Repairs, Contracted-Equipment Other			1,000	1,000
580000 - Professional/Consulting Services and Ope	1,156	2,582	3,000	8,500
583000 - Contracted Services	75,724	79,557	110,000	120,000
591000 - Postage	64	24		
593000 - Telephone	242,055	118,561	70,000	30,000
Services	324,290	204,376	188,404	163,934
Expense	760,269	663,418	704,982	767,639
072300 - Technology	(751,078)	(653,512)	(704,982)	(767,639)

Fund Summary

03 - General-Unrestricted
072700 - Facility Use

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	20,750	27,898	22,000	21,000
Revenue	20,750	27,898	22,000	21,000
Income	20,750	27,898	22,000	21,000
072700 - Facility Use	20,750	27,898	22,000	21,000

Fund Summary

03 - General-Unrestricted
073200 - Vandalism

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other	7,233	3,288	9,500	9,500
583000 - Contracted Services	83,205	87,057	95,500	95,500
Services	90,439	90,345	105,000	105,000
Expense	90,439	90,345	105,000	105,000
073200 - Vandalism	(90,439)	(90,345)	(105,000)	(105,000)

Fund Summary

03 - General-Unrestricted
074100 - Energy Education Program

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Supplies</u>				
435000 - Duplicating		72		
Supplies		72		
<u>Services</u>				
522000 - Conference Expense	622	516		
545000 - Property & Liability Insurance	10,000			
583000 - Contracted Services	114,595	115,445	65,000	35,000
Services	125,217	115,960	65,000	35,000
Expense	125,217	116,032	65,000	35,000
074100 - Energy Education Program	(125,217)	(116,032)	(65,000)	(35,000)

Fund Summary

03 - General-Unrestricted
075000 - Operations

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	897,163	931,904	1,057,923	1,067,168
222300 - Grounds/Maintenance Worker	116,323	116,323	130,129	130,596
222800 - Non-Regular Personnel-Maint & Operations	36,587	47,395	50,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	15,457	18,901	18,000	20,000
236000 - Directors-Classified	23,763	24,726	31,145	23,827
Classified Salaries	1,089,293	1,139,250	1,287,197	1,296,591
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	115,376	126,274	135,955	139,905
331200 - OASDI - Classified	65,005	67,403	75,838	76,698
332200 - Medicare - Classified	15,342	15,895	17,942	18,053
340200 - Health & Welfare Benefits, classified po	242,650	273,945	285,601	302,225
350200 - State Unemployment Insurance, classified	17,151	12,203	627	631
360200 - Workers Compensation Insurance, classif	18,403	17,298	18,288	20,244
Benefits	473,927	513,019	534,251	557,756
<u>Supplies</u>				
431000 - Classroom/Office Supplies		711	250	250
436000 - Bus/Vehicle Supplies	98			
438000 - Maintenance/Operations Supplies	156,164	145,711	175,000	175,000
440000 - Noncapitalized Equipment	917	918	1,200	4,500
Supplies	157,178	147,339	176,450	179,750
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	358	642	500	500
551500 - Disposal Services	299,307	317,268	344,200	364,900
552200 - Electricity	614,864	636,500	681,807	715,897
552400 - Gas-Heating	100,570	94,209	143,816	148,130
553000 - Pest Control	23,940	20,988	25,000	26,000
555600 - Sewage	51,656	44,594	66,861	66,861
555800 - Water	52,668	54,239	63,068	66,200
567500 - Repairs, Contracted-Equipment Other	2,431		2,500	2,500
583000 - Contracted Services	45,989	33,619	30,000	38,000
591000 - Postage	57	19		
593000 - Telephone	36,729	19,208	33,000	20,000
Services	1,228,569	1,221,287	1,390,752	1,448,988
<u>Capital</u>				
640000 - Equipment	2,945	35,522		
Capital	2,945	35,522		
Expense	2,951,912	3,056,418	3,388,650	3,483,085
075000 - Operations	(2,951,912)	(3,056,418)	(3,388,650)	(3,483,085)

Fund Summary

03 - General-Unrestricted
076200 - Attendance/Student Information

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
Certificated Salaries				
132000 - Supervisors-Certificated	60,656	62,167	67,755	70,807
Certificated Salaries	60,656	62,167	67,755	70,807
Classified Salaries				
244000 - Accountants	57,946	57,604	66,793	66,793
245000 - Secretaries	25,192	25,759	29,445	30,271
246000 - Computer Operators	72,913	73,581	82,883	82,883
291500 - Regular Personnel-Other Classified	59,275	67,362	69,897	74,834
Classified Salaries	215,326	224,306	249,018	254,781
Benefits				
310100 - State Teachers Retirement System, Certi	5,088	5,213	5,589	6,727
320200 - Public Employees Retirement System, cla	23,364	25,050	27,447	28,560
331200 - OASDI - Classified	12,890	13,139	15,320	15,677
332100 - Medicare - Certificated	870	894	983	1,027
332200 - Medicare - Classified	3,014	3,141	3,583	3,668
340100 - Health & Welfare Benefits, Certificated	9,655	10,673	10,415	10,047
340200 - Health & Welfare Benefits, classified po	39,506	41,684	41,134	43,251
350100 - State Unemployment Insurance, Certificat	969	677	34	35
350200 - State Unemployment Insurance, classified	3,347	2,383	123	126
360100 - Workers Compensation Insurance, Certifi	1,040	964	1,011	1,166
360200 - Workers Compensation Insurance, classif	3,591	3,395	3,686	4,159
Benefits	103,336	107,215	109,325	114,443
Supplies				
431000 - Classroom/Office Supplies	3,831	2,230	4,000	4,000
435000 - Duplicating	444	665	1,000	1,000
440000 - Noncapitalized Equipment	8,342	761		2,500
Supplies	12,617	3,656	5,000	7,500
Services				
520100 - Mileage/Certificated Management	1,017	1,017	1,100	1,101
522000 - Conference Expense			500	3,500
583000 - Contracted Services	90,084	75,000	80,300	95,000
591000 - Postage	701	273	500	500
593000 - Telephone	18,425	21,300	21,300	
Services	110,226	97,590	103,700	100,101
Expense	502,160	494,934	534,798	547,632
076200 - Attendance/Student Information	(502,160)	(494,934)	(534,798)	(547,632)

Fund Summary

03 - General-Unrestricted
083000 - Fringe Benefits-Retired Personnel

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Benefits</u>				
340100 - Health & Welfare Benefits, Certificated	5,960	490	3,500	3,500
340200 - Health & Welfare Benefits, classified po	(1,070)	1,561		
370100 - Retiree Benefits, Certificated positions	250,392	205,800	177,000	147,000
370200 - Retiree Benefits, classified positions	216,883	214,784	169,000	164,000
Benefits	472,164	422,636	349,500	314,500
Expense	472,164	422,636	349,500	314,500
083000 - Fringe Benefits-Retired Personnel	(472,164)	(422,636)	(349,500)	(314,500)

Fund Summary

03 - General-Unrestricted
032 - Lottery

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
856000 - State Lottery Revenue	823,163	865,067	856,088	856,088
Revenue	823,163	865,067	856,088	856,088
Income	823,163	865,067	856,088	856,088
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	661,410	701,924	618,087	618,087
Certificated Salaries	661,410	701,924	618,087	618,087
Benefits				
310100 - State Teachers Retirement System, Certi	55,040	58,644		
332100 - Medicare - Certificated	9,500	10,052		
340100 - Health & Welfare Benefits, Certificated	75,347	75,919	238,001	238,001
350100 - State Unemployment Insurance, Certificat	10,548	7,642		
360100 - Workers Compensation Insurance, Certifi	11,318	10,886		
Benefits	161,753	163,143	238,001	238,001
Expense	823,163	865,067	856,088	856,088

032 - Lottery

Fund Summary

03 - General-Unrestricted				
034 - Parcel taxes				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
862100 - Parcel Taxes	1,035,001	1,046,221	1,046,570	1,046,570
Revenue	1,035,001	1,046,221	1,046,570	1,046,570
Income	1,035,001	1,046,221	1,046,570	1,046,570
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	394,791	576,884	633,042	665,338
111400 - 6-8 Classroom Teachers	397,573	225,924	222,329	234,839
115100 - Sub Teacher-Sick Leave/Maternity	18,722	11,030		
115400 - Sub Teacher-Jury Duty		130		
115600 - Sub Teacher-Bereavement	780			
115900 - Sub Teacher - Maternity Leave	131			
Certificated Salaries	811,997	813,968	855,371	900,177
Benefits				
310100 - State Teachers Retirement System, Certi	66,641	66,597	70,567	85,517
320100 - Public Employees Retirement System, Cer	28	156		
331100 - OASDI - Certificated	181	282		
332100 - Medicare - Certificated	11,706	11,702	12,402	13,054
340100 - Health & Welfare Benefits, Certificated	117,561	131,933	124,245	132,528
350100 - State Unemployment Insurance, Certificat	12,998	8,877	426	451
360100 - Workers Compensation Insurance, Certifi	13,946	12,647	12,763	14,821
Benefits	223,063	232,194	220,403	246,371
Expense	1,035,060	1,046,162	1,075,774	1,146,548
034 - Parcel taxes	(59)	59	(29,204)	(99,978)

Fund Summary

03 - General-Unrestricted 035 - Tier III				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
859000 - All Other State Revenue	287,787	258,842	34,908	
869900 - All Other Local Revenue	84,000	37,875	97,375	44,375
Revenue	371,787	296,717	132,283	44,375
Income	371,787	296,717	132,283	44,375
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	96,047	95,708	87,122	
113300 - Teacher on Special Assignment	52,193	43,483		378,816
113400 - ESL Teacher				285,551
113900 - PAR Teacher	49,174	51,388	74,549	
115100 - Sub Teacher-Sick Leave/Maternity	1,235	1,235		
115200 - Sub Teacher-Curriculum Development	61,769	43,065	12,800	75,650
119000 - Other Teachers	34,257	4,037	35,000	30,000
119500 - Teachers-Adjunct Duty Pay	118,275	115,900	9,000	28,000
Certificated Salaries	412,950	354,816	218,471	798,017
Classified Salaries				
211000 - Instructional Aides	22,627	24,043	28,392	93,809
221000 - Library and Media Aides	68,546	68,887	74,001	74,466
222900 - Regular Personnel Extra Hrs-Maint & OPS	680			
223000 - Regular Personnel-Food Service	638			
225900 - Regular Personnel-Transportation-ExtraHr	549			
227100 - Health / Family Services	57,227	28,912	26,608	33,463
241000 - Regular Personnel-Clerical	1,323	120		25,104
244000 - Accountants				37,881
246000 - Computer Operators	27,802	29,030	43,287	52,035
291500 - Regular Personnel-Other Classified	53,817	51,743	15,792	78,175
292000 - Non Regular Personnel-Other Classified	51	136		
299000 - Other Classified - Extra Duty	1,625			
Classified Salaries	234,884	202,871	188,080	394,933
Benefits				
310100 - State Teachers Retirement System, Certi	30,681	26,746	16,838	68,513
310200 - State Teachers Retirement System, class	110		1,308	878
320100 - Public Employees Retirement System, Cer	149	82		
320200 - Public Employees Retirement System, cla	19,082	19,328	18,271	40,542
331100 - OASDI - Certificated	1,312	943		
331200 - OASDI - Classified	13,659	13,330	10,555	23,449
332100 - Medicare - Certificated	5,798	4,874	2,344	9,880
332200 - Medicare - Classified	3,214	3,117	2,699	5,616
340100 - Health & Welfare Benefits, Certificated	21,086	34,059	33,454	96,397
340200 - Health & Welfare Benefits, classified po	26,252	33,144	35,050	71,863
350100 - State Unemployment Insurance, Certificat	6,429	3,708	81	415
350200 - State Unemployment Insurance, classified	3,568	2,365	95	197
360100 - Workers Compensation Insurance, Certifi	6,917	5,297	2,413	11,191
360200 - Workers Compensation Insurance, classif	3,829	3,370	2,775	6,379
Benefits	142,084	150,362	125,883	335,320
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	166,196	515		
420000 - Books and Reference Materials	66,618	13,610	22,150	69,250
431000 - Classroom/Office Supplies	67,801	72,883	60,900	109,000
435000 - Duplicating	400	2,801	250	500
440000 - Noncapitalized Equipment	139,033	46,133	57,700	187,000
Supplies	440,047	135,942	141,000	365,750
Services				
510000 - Subagreements for Services	186,870	210,450	253,480	267,480

Fund Summary

03 - General-Unrestricted
035 - Tier III

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
521000 - Mileage/personal Expense Reimbursement	610	152		
522000 - Conference Expense	2,148	3,758	4,200	19,400
530000 - Dues and Memberships		124	12,000	7,500
567500 - Repairs, Contracted-Equipment Other	1,195	150		
571200 - Interprogram-Bus Trips	5,165			
580000 - Professional/Consulting Services and Ope	56,045	26,078	55,650	96,650
582500 - Consultants	650	5,012	11,126	24,200
583000 - Contracted Services	208,586	145,471	147,500	214,500
591000 - Postage	600	123	600	450
Services	461,870	391,319	484,556	630,180
Expense	1,691,835	1,235,310	1,157,990	2,524,200
035 - Tier III	(1,320,048)	(938,593)	(1,025,707)	(2,479,825)

Fund Summary

03 - General-Unrestricted
035 - Tier III
676000 - Art & Music Block Grant

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Services</u>				
510000 - Subagreements for Services	186,870	184,950	226,480	226,480
Services	186,870	184,950	226,480	226,480
Expense	186,870	184,950	226,480	226,480
676000 - Art & Music Block Grant	(186,870)	(184,950)	(226,480)	(226,480)

Fund Summary

03 - General-Unrestricted
035 - Tier III
709000 - LCAP (EIA-SCE)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
<u>Certificated Salaries</u>				
113300 - Teacher on Special Assignment				248,804
Certificated Salaries				248,804
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical				25,104
244000 - Accountants				37,881
Classified Salaries				62,985
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi				23,636
320200 - Public Employees Retirement System, cla				7,369
331200 - OASDI - Classified				3,905
332100 - Medicare - Certificated				3,608
332200 - Medicare - Classified				913
340100 - Health & Welfare Benefits, Certificated				29,339
340200 - Health & Welfare Benefits, classified po				6,915
350100 - State Unemployment Insurance, Certificat				124
350200 - State Unemployment Insurance, classified				32
360100 - Workers Compensation Insurance, Certifi				4,096
360200 - Workers Compensation Insurance, classif				1,037
Benefits				80,974
<u>Supplies</u>				
420000 - Books and Reference Materials				3,500
431000 - Classroom/Office Supplies				9,000
Supplies				12,500
<u>Services</u>				
510000 - Subagreements for Services				41,000
522000 - Conference Expense				500
580000 - Professional/Consulting Services and Ope				20,000
582500 - Consultants				10,000
583000 - Contracted Services				15,000
Services				86,500
Expense				491,763
709000 - LCAP (EIA-SCE)				(491,763)

Fund Summary

03 - General-Unrestricted
035 - Tier III
709099 - LCAP (EIA-SCE) - Site Funds

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Expense				
<u>Certificated Salaries</u>				
113400 - ESL Teacher				285,551
115200 - Sub Teacher-Curriculum Development				29,000
119000 - Other Teachers				24,500
Certificated Salaries				339,051
<u>Classified Salaries</u>				
211000 - Instructional Aides				65,102
291500 - Regular Personnel-Other Classified				62,652
Classified Salaries				127,754
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi				28,526
310200 - State Teachers Retirement System, class				878
320200 - Public Employees Retirement System, cla				10,753
331200 - OASDI - Classified				6,977
332100 - Medicare - Certificated				4,387
332200 - Medicare - Classified				1,765
340100 - Health & Welfare Benefits, Certificated				48,768
340200 - Health & Welfare Benefits, classified po				27,560
350100 - State Unemployment Insurance, Certificat				227
350200 - State Unemployment Insurance, classified				62
360100 - Workers Compensation Insurance, Certifi				4,954
360200 - Workers Compensation Insurance, classif				2,005
Benefits				136,862
<u>Supplies</u>				
420000 - Books and Reference Materials				43,000
431000 - Classroom/Office Supplies				43,500
435000 - Duplicating				250
440000 - Noncapitalized Equipment				139,500
Supplies				226,250
<u>Services</u>				
522000 - Conference Expense				14,300
580000 - Professional/Consulting Services and Ope				45,900
582500 - Consultants				10,700
583000 - Contracted Services				36,000
Services				106,900
Expense				936,817
709099 - LCAP (EIA-SCE) - Site Funds				(936,817)

Fund Summary

03 - General-Unrestricted
035 - Tier III
727100 - Peer Assistance and Review PAR (517)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	69,000	37,875	97,375	44,375
Revenue	69,000	37,875	97,375	44,375
Income	69,000	37,875	97,375	44,375
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment				130,012
113900 - PAR Teacher	49,174	51,388	74,549	
Certificated Salaries	49,174	51,388	74,549	130,012
Benefits				
310100 - State Teachers Retirement System, Certi	4,057	4,240	6,150	12,351
332100 - Medicare - Certificated	669	699	1,081	1,885
340100 - Health & Welfare Benefits, Certificated	9,686	11,047	14,816	18,290
350100 - State Unemployment Insurance, Certificat	743	530	37	64
360100 - Workers Compensation Insurance, Certifi	797	755	1,113	2,141
Benefits	15,951	17,270	23,197	34,731
Supplies				
431000 - Classroom/Office Supplies	83			
Supplies	83			
Services				
510000 - Subagreements for Services		25,500	27,000	
582500 - Consultants			10,926	
Services		25,500	37,926	
Expense	65,207	94,158	135,672	164,743
727100 - Peer Assistance and Review PAR (517)	3,793	(56,283)	(38,297)	(120,368)

Fund Summary

03 - General-Unrestricted
035 - Tier III
739400 - Targeted Instructional Improvement Block Grant

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
859000 - All Other State Revenue			24,131	
Revenue			24,131	
Income			24,131	
Expense				
Classified Salaries				
227100 - Health / Family Services	57,227	28,912	26,608	33,463
291500 - Regular Personnel-Other Classified	41,677	39,308		
Classified Salaries	98,904	68,220	26,608	33,463
Benefits				
310200 - State Teachers Retirement System, class			1,308	
320200 - Public Employees Retirement System, cla	7,729	7,228	1,231	3,915
331200 - OASDI - Classified	6,073	5,935	667	2,075
332200 - Medicare - Classified	1,420	1,388	386	485
340200 - Health & Welfare Benefits, classified po	7,467	9,339	3,690	4,509
350200 - State Unemployment Insurance, classified	1,577	1,053	13	17
360200 - Workers Compensation Insurance, classif	1,692	1,500	397	551
Benefits	25,958	26,442	7,692	11,552
Services				
583000 - Contracted Services	177,852	140,415	145,000	141,000
Services	177,852	140,415	145,000	141,000
Expense	302,714	235,077	179,300	186,015
739400 - Targeted Instructional Improvement Block Grant	(302,714)	(235,077)	(155,169)	(186,015)

Fund Summary

03 - General-Unrestricted
035 - Tier III
739500 - School and Library Improvement Block Grant-DISTRICT

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	3,725	14,571	3,000	31,000
119000 - Other Teachers	519	1,806	3,000	3,000
119500 - Teachers-Adjunct Duty Pay		13,659	2,500	19,500
Certificated Salaries	4,244	30,036	8,500	53,500
<u>Classified Salaries</u>				
211000 - Instructional Aides		302		
221000 - Library and Media Aides	64,636	64,977	69,895	70,323
246000 - Computer Operators			18,921	22,420
291500 - Regular Personnel-Other Classified			500	
Classified Salaries	64,636	65,279	89,316	92,743
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	198	1,991		3,500
320100 - Public Employees Retirement System, Cer	14	15		
320200 - Public Employees Retirement System, cla	6,876	7,308	10,163	10,853
331100 - OASDI - Certificated	85	291		
331200 - OASDI - Classified	3,718	3,585	5,506	5,750
332100 - Medicare - Certificated	61	426		
332200 - Medicare - Classified	870	838	1,288	1,345
340200 - Health & Welfare Benefits, classified po	10,599	14,789	22,279	23,893
350100 - State Unemployment Insurance, Certificat	68	324		
350200 - State Unemployment Insurance, classified	965	636	46	47
360100 - Workers Compensation Insurance, Certifi	73	461		
360200 - Workers Compensation Insurance, classif	1,036	906	1,324	1,527
Benefits	24,564	31,571	40,606	46,915
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	35,349	1,950		
420000 - Books and Reference Materials	5,642	607	200	5,500
431000 - Classroom/Office Supplies	(314)	1,044	3,600	500
435000 - Duplicating		1,468		
440000 - Noncapitalized Equipment	26,715	957	2,200	2,500
Supplies	67,392	6,026	6,000	8,500
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement		152		
522000 - Conference Expense	568	3,418	3,500	3,500
530000 - Dues and Memberships			12,000	7,500
571200 - Interprogram-Bus Trips	3,635			
580000 - Professional/Consulting Services and Ope	6,093	10,231	15,000	16,000
582500 - Consultants		3,812	200	2,500
583000 - Contracted Services			2,500	22,500
Services	10,296	17,613	33,200	52,000
Expense	171,132	150,525	177,622	253,658
739500 - School and Library Improvement Block Grant-DISTRICT	(171,132)	(150,525)	(177,622)	(253,658)

Fund Summary

03 - General-Unrestricted 035 - Tier III 739599 - School and Library Improvement Block Grant-SITE				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	25,077	12,074	9,800	15,650
119000 - Other Teachers	4,053	1,576	2,000	2,500
119500 - Teachers-Adjunct Duty Pay	64,344	63,242	6,500	8,500
Certificated Salaries	93,474	76,891	18,300	26,650
<u>Classified Salaries</u>				
211000 - Instructional Aides	22,554	23,741	28,392	28,707
221000 - Library and Media Aides	3,910	3,910	4,106	4,143
241000 - Regular Personnel-Clerical	1,323	120		
246000 - Computer Operators	27,802	29,030	24,366	29,615
291500 - Regular Personnel-Other Classified	12,139	12,435	15,292	15,523
292000 - Non Regular Personnel-Other Classified	51	136		
299000 - Other Classified - Extra Duty	1,625			
Classified Salaries	69,405	69,372	72,156	77,988
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	6,743	5,759	500	500
310200 - State Teachers Retirement System, class	110			
320100 - Public Employees Retirement System, Cer	78	30		
320200 - Public Employees Retirement System, cla	4,386	4,792	6,877	7,652
331100 - OASDI - Certificated	544	358		
331200 - OASDI - Classified	3,759	3,810	4,382	4,742
332100 - Medicare - Certificated	1,319	1,063		
332200 - Medicare - Classified	898	891	1,025	1,108
340200 - Health & Welfare Benefits, classified po	8,186	9,016	9,081	8,986
350100 - State Unemployment Insurance, Certificat	1,473	826		
350200 - State Unemployment Insurance, classified	998	676	36	39
360100 - Workers Compensation Insurance, Certifi	1,580	1,177		
360200 - Workers Compensation Insurance, classif	1,070	963	1,054	1,259
Benefits	31,143	29,361	22,955	24,286
<u>Supplies</u>				
420000 - Books and Reference Materials	56,540	11,845	16,950	17,250
431000 - Classroom/Office Supplies	65,283	71,704	57,300	56,000
435000 - Duplicating	333	1,333	250	250
440000 - Noncapitalized Equipment	112,317	45,176	55,500	45,000
Supplies	234,473	130,059	130,000	118,500
<u>Services</u>				
522000 - Conference Expense	1,391	340	700	1,100
530000 - Dues and Memberships		124		
567500 - Repairs, Contracted-Equipment Other	1,195	150		
580000 - Professional/Consulting Services and Ope	28,476	15,847	21,450	14,750
582500 - Consultants				1,000
583000 - Contracted Services	9,431			
591000 - Postage	600	123	600	450
Services	41,093	16,585	22,750	17,300
Expense	469,588	322,267	266,161	264,724
739599 - School and Library Improvement Block Grant-SITE	(469,588)	(322,267)	(266,161)	(264,724)

Fund Summary

06 - General-Restricted

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
809100 - Revenue Limit Transfers	841,153	1,073,580		
809700 - Property Taxes Transfers	966,423	571,563	899,392	825,472
818100 - Special Education - Entitlement	1,095,852	1,038,465	977,980	937,611
818200 - Special Education - Discretionary Grants	242,365	252,510	249,811	249,811
829000 - All Other Federal Revenue	1,804,565	1,350,081	1,069,314	1,084,936
831100 - Other State Apportionments - Current Yea	1,692,635	1,223,837		
856000 - State Lottery Revenue	191,338	213,308	203,830	203,830
859000 - All Other State Revenue	832,700	974,089	2,285,148	912,449
867700 - Interagency Services Between LEAs	8,469	11,024	9,800	9,000
869900 - All Other Local Revenue	486,482	565,720	579,819	576,899
879200 - Transfers of Apportionments from County	3,262,971	3,464,980	3,294,440	3,294,568
891200 - Between General Fund and Special Reserve		62,637	25,000	30,000
898000 - Contributions from Unrestricted Revenues	7,725,176	9,055,378	11,765,499	11,730,809
899000 - Contributions from Restricted Revenues				
Revenue	19,150,130	19,857,172	21,360,033	19,855,385
Income	19,150,130	19,857,172	21,360,033	19,855,385
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	516,210			
112000 - Summer School Teachers	72,867	134,055	85,783	77,783
113300 - Teacher on Special Assignment	112,317	179,979	316,358	286,048
113400 - ESL Teacher	546,172	553,027	507,915	154,864
113500 - Adaptive PE	66,288	67,448	68,311	69,604
113600 - Master Plan-Resource Specialist	957,874	943,620	1,034,136	1,071,326
113700 - Special Day Class	2,070,018	2,123,729	2,126,325	2,202,721
113800 - Master Plan-Speech Teacher	283,021	539,217		
113900 - PAR Teacher	32,782	34,258	90,965	
115100 - Sub Teacher-Sick Leave/Maternity	85,344	33,726	19,602	19,602
115200 - Sub Teacher-Curriculum Development	76,848	91,121	65,900	48,547
115400 - Sub Teacher-Jury Duty	1,690	520	350	350
115500 - Sub Teacher-Negotiations	260	455		
115600 - Sub Teacher-Bereavement		325	1,080	1,080
115700 - Sub Workers Comp / IA		2,396	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	39,777	47,990	36,490	4,690
119500 - Teachers-Adjunct Duty Pay	16,012	41,540	10,000	
123000 - Psychologist-Certificated	729,018	616,317	714,904	744,866
128000 - Other Pupil Support Personnel			954,959	954,210
131000 - Directors-Certificated	55,502	68,890	80,452	83,980
131200 - Director of Special Education	69,298	67,244	73,330	74,366
132000 - Supervisors-Certificated	25,233	27,489		
Certificated Salaries	5,756,530	5,573,345	6,192,360	5,799,537
Classified Salaries				
211000 - Instructional Aides	2,161,671	2,462,596	2,546,130	2,583,418
219000 - Substitute Classified Instructional Aide	130			
221000 - Library and Media Aides	6,615	6,698	7,074	7,074
222000 - Regular Personnel-Maintenance and Operat	21,433	33,026	11,381	11,381
222100 - Maintenance	278,332	292,651	383,295	389,859
222200 - Custodian I and II	383,012	386,828	420,344	424,198
222300 - Grounds/Maintenance Worker	29,081	29,081	32,532	32,649
222400 - Skilled Maintenance Worker	60,970	60,970	69,164	69,164
222600 - Substitutes/Maint & Operations	1,080			
222900 - Regular Personnel Extra Hrs-Maint & OPS	5,555	15,070	11,000	21,000
225000 - Regular Personnel-Transportation	233,973	236,393	219,417	231,099
225900 - Regular Personnel-Transportation-ExtraHr	17,106	19,217	16,000	16,000
227100 - Health / Family Services	30,543	57,725	72,374	71,501
236000 - Directors-Classified	15,842	16,484	20,763	19,311
239500 - Other Managers-Classified	110,069	113,027	114,021	116,686
241000 - Regular Personnel-Clerical	99,701	70,909	48,216	23,112
243000 - Substitutes-Clerical	113			
244000 - Accountants	35,247	35,237	37,881	10,070

Fund Summary

06 - General-Restricted				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
245000 - Secretaries	173,744	165,835	196,881	193,555
246000 - Computer Operators	60,869	43,850	17,353	
247000 - Extra Work-Clerical	72	548		
291500 - Regular Personnel-Other Classified	1,026,768	842,908	956,180	947,403
292000 - Non Regular Personnel-Other Classified	448	216		
293000 - Substitutes-Other Classified		406		
Classified Salaries	4,752,375	4,889,675	5,180,006	5,167,480
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	438,514	411,160	452,062	490,817
310200 - State Teachers Retirement System, class	28,155	29,859	20,811	22,036
320100 - Public Employees Retirement System, Cer	46,627	61,624	84,490	78,750
320200 - Public Employees Retirement System, cla	456,163	485,156	541,061	561,555
331100 - OASDI - Certificated	28,341	34,292	40,221	36,321
331200 - OASDI - Classified	261,050	265,441	297,962	301,133
332100 - Medicare - Certificated	78,008	75,006	87,158	82,444
332200 - Medicare - Classified	66,262	67,458	73,826	74,553
340100 - Health & Welfare Benefits, Certificated	820,430	862,722	949,656	936,022
340200 - Health & Welfare Benefits, classified po	851,898	910,869	943,759	1,010,955
350100 - State Unemployment Insurance, Certificat	91,745	60,116	3,260	3,017
350200 - State Unemployment Insurance, classified	74,174	51,636	2,534	2,569
360100 - Workers Compensation Insurance, Certifi	98,440	85,732	89,703	93,562
360200 - Workers Compensation Insurance, classif	79,589	73,499	75,430	84,022
Benefits	3,419,397	3,474,572	3,661,933	3,777,756
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	236,965	291,022	125,000	822,163
420000 - Books and Reference Materials	72,484	109,614	77,496	41,391
431000 - Classroom/Office Supplies	200,324	253,654	396,821	279,882
435000 - Duplicating	8,328	7,702	9,215	8,965
436000 - Bus/Vehicle Supplies	29,108	39,593	35,187	36,000
438000 - Maintenance/Operations Supplies	71,813	75,986	68,000	68,000
440000 - Noncapitalized Equipment	225,549	479,073	195,835	90,390
Supplies	844,569	1,256,644	907,554	1,346,791
<u>Services</u>				
510000 - Subagreements for Services	3,340,563	3,772,055	3,689,795	3,566,016
520000 - Travel and Conferences	120			
520100 - Mileage/Certificated Management	16,355	11,652	16,101	18,283
520200 - Mileage/Classified Management	2,465	3,014	2,529	2,557
521000 - Mileage/personal Expense Reimbursement	2,542	3,501	850	850
522000 - Conference Expense	50,333	51,749	50,948	57,770
530000 - Dues and Memberships	654	270	855	855
560000 - Rentals, Leases, and Repairs	611			
562200 - Rentals - Equipment	656	2,375	1,750	1,750
567500 - Repairs, Contracted-Equipment Other	27,002	62,132	28,737	29,737
571000 - Direct Costs for Transfer of Service	0			
571200 - Interprogram-Bus Trips	(61,106)	(60,056)	(62,024)	(62,024)
580000 - Professional/Consulting Services and Ope	79,053	167,005	381,194	136,050
582200 - Bank Fees	68			
582500 - Consultants	100,373	73,284	82,955	75,221
583000 - Contracted Services	408,544	405,964	582,754	563,866
584500 - Legal Expense	85,653	63,881	64,102	80,000
586500 - Payments to Parents in Lieu of		15,760	19,000	18,000
586800 - Physical Examinations	290	450	500	500
591000 - Postage	6,024	5,496	7,460	7,360
Services	4,060,201	4,578,531	4,867,506	4,496,791
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	75,512	87,517	63,098	30,761
Other Outgo	75,512	87,517	63,098	30,761
Expense	18,908,584	19,860,284	20,872,457	20,619,116
06 - General-Restricted	241,546	(3,112)	487,576	(763,730)

Fund Summary

06 - General-Restricted
065 - Routine Repair and Maintenance
8150 - Ongoing & Major Maintenance Account

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
898000 - Contributions from Unrestricted Revenues	1,408,432	1,501,604	1,599,848	1,643,433
Revenue	1,408,432	1,501,604	1,599,848	1,643,433
Income	1,408,432	1,501,604	1,599,848	1,643,433
Expense				
Classified Salaries				
222000 - Regular Personnel-Maintenance and Operat	21,433	33,026	11,381	11,381
222100 - Maintenance	278,332	292,651	383,295	389,859
222200 - Custodian I and II	383,012	386,828	420,344	424,198
222300 - Grounds/Maintenance Worker	29,081	29,081	32,532	32,649
222900 - Regular Personnel Extra Hrs-Maint & OPS	5,555	15,070	11,000	21,000
236000 - Directors-Classified	15,842	16,484	20,763	19,311
239500 - Other Managers-Classified	99,062	101,724	102,825	105,224
245000 - Secretaries	52,242	53,224	66,315	66,315
Classified Salaries	884,560	928,090	1,048,455	1,069,937
Benefits				
320200 - Public Employees Retirement System, cla	97,075	103,320	115,996	119,956
331200 - OASDI - Classified	52,870	54,753	63,011	63,136
332200 - Medicare - Classified	12,462	12,886	15,314	15,480
340200 - Health & Welfare Benefits, classified po	171,387	190,005	194,993	205,319
350200 - State Unemployment Insurance, classified	14,424	10,069	519	526
360200 - Workers Compensation Insurance, classif	15,477	14,295	15,275	17,029
Benefits	363,695	385,329	405,108	421,446
Supplies				
431000 - Classroom/Office Supplies	277	1,349	1,500	1,500
438000 - Maintenance/Operations Supplies	71,813	75,981	68,000	68,000
440000 - Noncapitalized Equipment	4,267	13,029	4,270	5,200
Supplies	76,357	90,359	73,770	74,700
Services				
520200 - Mileage/Classified Management	600	600	600	600
522000 - Conference Expense	200	225		
530000 - Dues and Memberships	165	165		
562200 - Rentals - Equipment	373	521	750	750
567500 - Repairs, Contracted-Equipment Other	24,149	40,917	25,000	26,000
583000 - Contracted Services	58,334	55,398	45,000	50,000
Services	83,820	97,826	71,350	77,350
Expense	1,408,432	1,501,604	1,598,683	1,643,433
8150 - Ongoing & Major Maintenance Account		(0)	1,165	

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
829000 - All Other Federal Revenue	1,804,565	1,350,081	1,069,314	1,084,936
831100 - Other State Apportionments - Current Yea	1,152,120	1,204,801		
856000 - State Lottery Revenue	191,338	213,308	203,830	203,830
859000 - All Other State Revenue	674,027	668,871	1,945,117	572,418
869900 - All Other Local Revenue	486,482	565,720	579,819	576,899
891200 - Between General Fund and Special Reserve		62,637	25,000	30,000
898000 - Contributions from Unrestricted Revenues	14,919		876,251	233,957
Revenue	4,323,451	4,065,418	4,699,331	2,702,040
Income	4,323,451	4,065,418	4,699,331	2,702,040
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	516,210			
112000 - Summer School Teachers		52,714	8,000	
113300 - Teacher on Special Assignment	112,317	134,005	236,121	202,349
113400 - ESL Teacher	546,172	553,027	507,915	154,864
113700 - Special Day Class	14,618			
113900 - PAR Teacher	32,782	34,258	90,965	
115100 - Sub Teacher-Sick Leave/Maternity	9,284	169		
115200 - Sub Teacher-Curriculum Development	51,009	84,337	62,500	45,147
119000 - Other Teachers	28,262	46,900	33,050	1,250
119500 - Teachers-Adjunct Duty Pay	16,012	41,540	10,000	
132000 - Supervisors-Certificated	25,233	27,489		
Certificated Salaries	1,351,900	974,439	948,551	403,610
Classified Salaries				
211000 - Instructional Aides	242,514	453,732	514,159	498,332
221000 - Library and Media Aides	6,615	6,698	7,074	7,074
222400 - Skilled Maintenance Worker	38,106			
241000 - Regular Personnel-Clerical	77,561	49,305	25,104	
243000 - Substitutes-Clerical	113			
244000 - Accountants	35,247	35,237	37,881	10,070
246000 - Computer Operators	60,869	43,850	17,353	
247000 - Extra Work-Clerical		548		
291500 - Regular Personnel-Other Classified	215,505	85,396	96,786	43,687
292000 - Non Regular Personnel-Other Classified	448	187		
293000 - Substitutes-Other Classified		406		
Classified Salaries	676,979	675,360	698,357	559,163
Benefits				
310100 - State Teachers Retirement System, Certi	108,392	77,459	75,588	37,386
310200 - State Teachers Retirement System, class	465	295	1,765	1,488
320100 - Public Employees Retirement System, Cer	96	127		
320200 - Public Employees Retirement System, cla	61,371	63,729	69,415	58,896
331100 - OASDI - Certificated	1,424	1,247	145	145
331200 - OASDI - Classified	39,654	39,891	41,163	33,019
332100 - Medicare - Certificated	19,045	13,767	12,211	5,284
332200 - Medicare - Classified	9,355	9,388	9,939	7,952
340100 - Health & Welfare Benefits, Certificated	180,493	113,383	125,172	72,959
340200 - Health & Welfare Benefits, classified po	115,646	121,347	127,727	110,722
350100 - State Unemployment Insurance, Certificat	21,148	10,389	520	204
350200 - State Unemployment Insurance, classified	10,388	7,125	343	275
360100 - Workers Compensation Insurance, Certifi	22,691	14,883	12,602	6,026
360200 - Workers Compensation Insurance, classif	11,146	10,152	10,224	9,024
Benefits	601,314	483,181	486,814	343,380
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	236,965	291,022	125,000	822,163
420000 - Books and Reference Materials	72,398	108,413	77,496	41,391
431000 - Classroom/Office Supplies	134,268	191,500	352,605	237,766

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
435000 - Duplicating	558	1,752	3,058	2,808
440000 - Noncapitalized Equipment	209,860	457,101	182,375	77,500
Supplies	654,049	1,049,789	740,534	1,181,628
<u>Services</u>				
510000 - Subagreements for Services	374,284	353,777	488,369	461,568
520000 - Travel and Conferences	120			
520100 - Mileage/Certificated Management	508	412	541	541
521000 - Mileage/personal Expense Reimbursement	119	764	100	100
522000 - Conference Expense	43,508	38,925	47,174	53,996
530000 - Dues and Memberships	379		750	750
567500 - Repairs, Contracted-Equipment Other	775	1,799		
571200 - Interprogram-Bus Trips	445			
580000 - Professional/Consulting Services and Ope	78,658	165,834	381,194	136,050
582500 - Consultants	97,434	70,804	76,584	68,850
583000 - Contracted Services	127,699	156,999	285,680	227,222
591000 - Postage	3,855	3,748	4,600	4,500
Services	727,784	793,062	1,284,992	953,577
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	75,417	87,161	53,672	26,792
Other Outgo	75,417	87,161	53,672	26,792
Expense	4,087,442	4,062,993	4,212,920	3,468,149
066 - Restricted Programs (Categoricals)	236,009	2,425	486,411	(766,109)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
829000 - All Other Federal Revenue	476,652	651,176	689,213	682,088
Revenue	476,652	651,176	689,213	682,088
Income	476,652	651,176	689,213	682,088
Expense				
Certificated Salaries				
112000 - Summer School Teachers		52,714	8,000	
113400 - ESL Teacher	46,752	36,056	53,871	52,427
115200 - Sub Teacher-Curriculum Development	24,385	32,676	24,500	36,147
119000 - Other Teachers	1,450	1,355	2,750	1,250
119500 - Teachers-Adjunct Duty Pay		16,577		
132000 - Supervisors-Certificated	25,233	27,489		
Certificated Salaries	97,819	166,866	89,121	89,824
Classified Salaries				
211000 - Instructional Aides	67,242	57,773	66,749	65,011
221000 - Library and Media Aides	2,052	2,459	2,192	2,192
246000 - Computer Operators	46,676	29,155	17,353	
247000 - Extra Work-Clerical		548		
291500 - Regular Personnel-Other Classified	13,567	11,816	10,495	10,672
Classified Salaries	129,537	101,751	96,789	77,875
Benefits				
310100 - State Teachers Retirement System, Certi	6,844	12,677	10,894	8,431
320100 - Public Employees Retirement System, Cer	14	104		
320200 - Public Employees Retirement System, cla	7,964	4,764	6,203	5,704
331100 - OASDI - Certificated	442	391		
331200 - OASDI - Classified	7,994	6,221	6,001	4,830
332100 - Medicare - Certificated	1,397	2,393	781	760
332200 - Medicare - Classified	1,870	1,455	1,405	1,130
340100 - Health & Welfare Benefits, Certificated	9,556	9,071	10,466	13,772
340200 - Health & Welfare Benefits, classified po	8,137	4,604	7,504	9,371
350100 - State Unemployment Insurance, Certificat	1,551	1,767	27	26
350200 - State Unemployment Insurance, classified	2,076	1,104	49	39
360100 - Workers Compensation Insurance, Certifi	1,665	2,587	803	863
360200 - Workers Compensation Insurance, classif	2,227	1,572	1,445	1,283
Benefits	51,736	48,710	45,578	46,209
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	19,889	344		
420000 - Books and Reference Materials	25,528	27,917	22,965	26,165
431000 - Classroom/Office Supplies	11,190	38,897	20,300	18,300
435000 - Duplicating	79	317	2,000	2,000
440000 - Noncapitalized Equipment	20,112	29,140	21,500	21,500
Supplies	76,798	96,615	66,765	67,965
Services				
510000 - Subagreements for Services		87,410	205,000	219,000
520100 - Mileage/Certificated Management	508	407	541	541
521000 - Mileage/personal Expense Reimbursement		585		
522000 - Conference Expense	10,773	12,615	21,787	22,587
530000 - Dues and Memberships			750	750
567500 - Repairs, Contracted-Equipment Other	165			
580000 - Professional/Consulting Services and Ope	25,670	54,314	62,050	67,050
582500 - Consultants	52,268	55,116	55,884	62,350
583000 - Contracted Services	7,000	1,431	1,500	1,500
591000 - Postage	1,033	976	2,000	2,000
Services	97,417	212,854	349,512	375,778

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	23,345	24,380	41,448	24,438
Other Outgo	23,345	24,380	41,448	24,438
Expense	476,652	651,176	689,213	682,088
3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A		0	0	(0)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
4035 - IASA: Title II, Part A Teacher Quality

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
829000 - All Other Federal Revenue	157,922	162,160	148,782	155,477
898000 - Contributions from Unrestricted Revenues	14,919		48,424	24,032
Revenue	172,841	162,160	197,206	179,509
Income	172,841	162,160	197,206	179,509
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment	65,804	58,736	30,259	137,825
113900 - PAR Teacher	32,782	34,258	90,965	
Certificated Salaries	98,586	92,994	121,224	137,825
Classified Salaries				
244000 - Accountants	25,878	25,870	27,811	
Classified Salaries	25,878	25,870	27,811	
Benefits				
310100 - State Teachers Retirement System, Certi	8,133	7,672	10,001	13,093
320200 - Public Employees Retirement System, cla	2,715	2,838	3,182	
331200 - OASDI - Classified	1,507	1,570	1,724	
332100 - Medicare - Certificated	1,317	1,303	1,757	1,998
332200 - Medicare - Classified	352	367	403	
340100 - Health & Welfare Benefits, Certificated	21,199	16,124	23,632	23,346
340200 - Health & Welfare Benefits, classified po	4,163	4,368	4,377	
350100 - State Unemployment Insurance, Certificat	1,462	989	61	69
350200 - State Unemployment Insurance, classified	391	278	14	
360100 - Workers Compensation Insurance, Certifi	1,569	1,409	1,809	2,269
360200 - Workers Compensation Insurance, classif	420	397	415	
Benefits	43,227	37,314	47,375	40,775
Services				
522000 - Conference Expense	5,150	3,959	796	909
Services	5,150	3,959	796	909
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro		2,022		
Other Outgo		2,022		
Expense	172,841	162,160	197,206	179,509

4035 - IASA: Title II, Part A Teacher Quality

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
4203 - TitleIII LtdEnglishProfic(LEP) Stdt Prog

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
829000 - All Other Federal Revenue	257,641	317,994	226,319	235,371
Revenue	257,641	317,994	226,319	235,371
Income	257,641	317,994	226,319	235,371
Expense				
Certificated Salaries				
113400 - ESL Teacher	104,869	177,193	98,934	102,437
115200 - Sub Teacher-Curriculum Development	1,947	6,665	8,500	7,500
119000 - Other Teachers	3,604	1,219	800	
Certificated Salaries	110,420	185,077	108,234	109,937
Classified Salaries				
211000 - Instructional Aides	23,962	23,846	18,862	18,862
241000 - Regular Personnel-Clerical	120			
291500 - Regular Personnel-Other Classified	48,599	29,988	31,486	32,015
Classified Salaries	72,681	53,835	50,348	50,877
Benefits				
310100 - State Teachers Retirement System, Certi	9,042	15,111	8,162	9,732
320200 - Public Employees Retirement System, cla	7,658	5,977	5,761	5,953
331100 - OASDI - Certificated	16	24		
331200 - OASDI - Classified	4,292	3,222	3,121	3,154
332100 - Medicare - Certificated	1,571	2,628	1,434	1,485
332200 - Medicare - Classified	1,004	754	731	738
340100 - Health & Welfare Benefits, Certificated	15,931	26,661	22,093	26,169
340200 - Health & Welfare Benefits, classified po	12,144	6,929	5,476	5,716
350100 - State Unemployment Insurance, Certificat	1,744	1,994	50	52
350200 - State Unemployment Insurance, classified	1,115	572	25	25
360100 - Workers Compensation Insurance, Certifi	1,871	2,841	1,476	1,687
360200 - Workers Compensation Insurance, classif	1,196	814	751	838
Benefits	57,583	67,525	49,080	55,549
Supplies				
420000 - Books and Reference Materials	331	3,251	4,031	4,026
431000 - Classroom/Office Supplies	9	64	2,528	2,428
435000 - Duplicating		294	300	300
Supplies	340	3,608	6,859	6,754
Services				
521000 - Mileage/personal Expense Reimbursement		14		
522000 - Conference Expense	12,041	1,350	4,291	7,500
582500 - Consultants		1,250		
583000 - Contracted Services			2,541	
591000 - Postage	2,024	2,186	2,500	2,400
Services	14,066	4,800	9,332	9,900
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro	2,551	3,148	2,466	2,354
Other Outgo	2,551	3,148	2,466	2,354
Expense	257,641	317,994	226,319	235,371

4203 - TitleIII LtdEnglishProfic(LEP) Stdt Prog

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
5640 - Medi-Cal Billing Option

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
829000 - All Other Federal Revenue	89,292	122,148	5,000	12,000
Revenue	89,292	122,148	5,000	12,000
Income	89,292	122,148	5,000	12,000
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment		30,649		
113700 - Special Day Class	14,618			
115100 - Sub Teacher-Sick Leave/Maternity	43			
115200 - Sub Teacher-Curriculum Development		1,019	1,500	1,500
Certificated Salaries	14,661	31,668	1,500	1,500
Benefits				
310100 - State Teachers Retirement System, Certi	1,207	2,579		
331100 - OASDI - Certificated		8		
332100 - Medicare - Certificated	213	459		
340100 - Health & Welfare Benefits, Certificated	1,425	3,666	600	600
350100 - State Unemployment Insurance, Certificat	236	348		
360100 - Workers Compensation Insurance, Certifi	253	496		
Benefits	3,334	7,557	600	600
Supplies				
420000 - Books and Reference Materials			3,500	3,500
431000 - Classroom/Office Supplies			2,500	2,500
440000 - Noncapitalized Equipment			1,400	4,000
Supplies			7,400	10,000
Services				
510000 - Subagreements for Services	45,000	45,000	45,000	45,000
522000 - Conference Expense			2,500	3,000
583000 - Contracted Services	21,432	19,905	15,000	15,000
Services	66,432	64,905	62,500	63,000
Expense	84,427	104,129	72,000	75,100
5640 - Medi-Cal Billing Option	4,865	18,019	(67,000)	(63,100)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
6010 - After Schl Learning&Safe Nghbrhd Ptnrshp

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
859000 - All Other State Revenue	674,027	665,265	588,418	572,418
869900 - All Other Local Revenue	75,696	66,319	70,000	42,000
898000 - Contributions from Unrestricted Revenues			84,540	209,925
Revenue	749,723	731,584	742,958	824,343
Income	749,723	731,584	742,958	824,343
Expense				
Certificated Salaries				
119000 - Other Teachers	9,288			
119500 - Teachers-Adjunct Duty Pay	14,562			
Certificated Salaries	23,850			
Classified Salaries				
211000 - Instructional Aides	133,447	316,567	365,347	414,459
243000 - Substitutes-Clerical	53			
244000 - Accountants	9,370	9,367	10,070	10,070
291500 - Regular Personnel-Other Classified	109,776	1,296	1,000	1,000
293000 - Substitutes-Other Classified		406		
Classified Salaries	252,645	327,636	376,417	425,529
Benefits				
310100 - State Teachers Retirement System, Certi	1,968			
310200 - State Teachers Retirement System, class	465	295	1,040	1,488
320200 - Public Employees Retirement System, cla	26,422	36,140	40,826	46,668
331200 - OASDI - Classified	14,427	19,034	22,121	24,732
332100 - Medicare - Certificated	338			
332200 - Medicare - Classified	3,456	4,511	5,357	6,013
340200 - Health & Welfare Benefits, classified po	50,506	72,709	82,102	95,518
350100 - State Unemployment Insurance, Certificat	376			
350200 - State Unemployment Insurance, classified	3,837	3,425	185	209
360100 - Workers Compensation Insurance, Certifi	403			
360200 - Workers Compensation Insurance, classif	4,117	4,880	5,510	6,823
Benefits	106,316	140,993	157,141	181,451
Supplies				
420000 - Books and Reference Materials	2,106	1,105	1,500	1,200
431000 - Classroom/Office Supplies	8,540	12,967	6,436	8,000
435000 - Duplicating	211	358	508	508
440000 - Noncapitalized Equipment			2,000	2,000
Supplies	10,856	14,431	10,444	11,708
Services				
510000 - Subagreements for Services	329,284	221,367	197,369	197,568
520100 - Mileage/Certificated Management		5		
521000 - Mileage/personal Expense Reimbursement	10	64	100	100
522000 - Conference Expense	135	150		
580000 - Professional/Consulting Services and Ope		2,543		
582500 - Consultants		220		6,500
583000 - Contracted Services	6,600	2,104	1,387	1,387
591000 - Postage	6	7	100	100
Services	336,035	226,460	198,956	205,655
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro	20,021	22,064		
Other Outgo	20,021	22,064		
Expense	749,723	731,584	742,958	824,343

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
6300 - Lottery: Instructional Materials

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
856000 - State Lottery Revenue	191,338	213,308	203,830	203,830
Revenue	191,338	213,308	203,830	203,830
Income	191,338	213,308	203,830	203,830
<u>Expense</u>				
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	217,076	281,613	125,000	125,000
Supplies	217,076	281,613	125,000	125,000
Expense	217,076	281,613	125,000	125,000
6300 - Lottery: Instructional Materials	(25,738)	(68,305)	78,830	78,830

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
7090 - EIA - State Compensatory Education (SCE)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
831100 - Other State Apportionments - Current Yea	1,152,120	1,204,801		
898000 - Contributions from Unrestricted Revenues			743,287	
Revenue	1,152,120	1,204,801	743,287	
Income	1,152,120	1,204,801	743,287	
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment	46,513	44,620	76,565	
113400 - ESL Teacher	394,551	339,778	313,844	
115100 - Sub Teacher-Sick Leave/Maternity	131	169		
115200 - Sub Teacher-Curriculum Development	19,652	43,613	24,000	
119000 - Other Teachers	6,840	6,692	4,500	
119500 - Teachers-Adjunct Duty Pay	1,450	24,963	10,000	
Certificated Salaries	469,137	459,835	428,909	
Classified Salaries				
211000 - Instructional Aides	17,864	55,546	63,201	
241000 - Regular Personnel-Clerical	63,237	49,305	25,104	
243000 - Substitutes-Clerical	60			
246000 - Computer Operators	5,325	5,658		
291500 - Regular Personnel-Other Classified	43,562	42,296	53,805	
292000 - Non Regular Personnel-Other Classified	448	187		
Classified Salaries	130,497	152,991	142,110	
Benefits				
310100 - State Teachers Retirement System, Certi	37,713	36,332	32,210	
310200 - State Teachers Retirement System, class			725	
320100 - Public Employees Retirement System, Cer	50			
320200 - Public Employees Retirement System, cla	11,964	13,526	12,884	
331100 - OASDI - Certificated	462	789		
331200 - OASDI - Classified	7,441	9,032	7,893	
332100 - Medicare - Certificated	6,496	6,435	5,661	
332200 - Medicare - Classified	1,740	2,112	1,972	
340100 - Health & Welfare Benefits, Certificated	57,548	57,861	54,940	
340200 - Health & Welfare Benefits, classified po	29,328	32,629	28,151	
350100 - State Unemployment Insurance, Certificat	7,213	4,877	272	
350200 - State Unemployment Insurance, classified	1,932	1,603	68	
360100 - Workers Compensation Insurance, Certifi	7,739	6,956	5,824	
360200 - Workers Compensation Insurance, classif	2,073	2,283	2,030	
Benefits	171,699	174,435	152,630	
Supplies				
410000 - Approved Textbooks and Core Curricula Ma		9,065		
420000 - Books and Reference Materials	16,667	42,130	39,000	
431000 - Classroom/Office Supplies	17,548	56,793	40,500	
435000 - Duplicating		265	250	
440000 - Noncapitalized Equipment	16,254	139,312	78,500	
Supplies	50,469	247,565	158,250	
Services				
510000 - Subagreements for Services			41,000	
521000 - Mileage/personal Expense Reimbursement	109	101		
522000 - Conference Expense	726	20,851	13,000	
530000 - Dues and Memberships	184			
580000 - Professional/Consulting Services and Ope	16,821	38,689	62,900	
582500 - Consultants	5,940	8,718	20,700	
583000 - Contracted Services	8,363	15,350	26,000	
Services	32,143	83,708	163,600	

Fund Summary

06 - General-Restricted
 066 - Restricted Programs (Categoricals)
 7090 - EIA - State Compensatory Education (SCE)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	25,618	33,556	9,758	
Other Outgo	25,618	33,556	9,758	
Expense	879,564	1,152,090	1,055,257	
7090 - EIA - State Compensatory Education (SCE)	272,556	52,711	(311,970)	

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
7405 - Common Core

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue			1,356,699	
Revenue			1,356,699	
Income			1,356,699	
<u>Expense</u>				
<u>Certificated Salaries</u>				
113300 - Teacher on Special Assignment			129,297	64,524
113400 - ESL Teacher			41,266	
115200 - Sub Teacher-Curriculum Development			4,000	
119000 - Other Teachers			25,000	
Certificated Salaries			199,563	64,524
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi			14,321	6,130
331100 - OASDI - Certificated			145	145
332100 - Medicare - Certificated			2,578	1,041
340100 - Health & Welfare Benefits, Certificated			13,441	9,072
350100 - State Unemployment Insurance, Certificat			110	57
360100 - Workers Compensation Insurance, Certifi			2,690	1,207
Benefits			33,285	17,652
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma				697,163
420000 - Books and Reference Materials			2,500	2,500
431000 - Classroom/Office Supplies			80,000	
440000 - Noncapitalized Equipment			40,000	
Supplies			122,500	699,663
<u>Services</u>				
522000 - Conference Expense			4,800	
580000 - Professional/Consulting Services and Ope			210,000	
Services			214,800	
Expense			570,148	781,839
7405 - Common Core			786,551	(781,839)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
9010 - Other Local

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
869900 - All Other Local Revenue	410,786	499,401	509,819	534,899
891200 - Between General Fund and Special Reserve		62,637	25,000	30,000
Revenue	410,786	562,038	534,819	564,899
Income	410,786	562,038	534,819	564,899
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development		365		
119000 - Other Teachers		2,884		
Certificated Salaries		3,249		
Classified Salaries				
221000 - Library and Media Aides	4,563	4,239	4,882	4,882
246000 - Computer Operators	8,868	9,037		
Classified Salaries	13,431	13,276	4,882	4,882
Benefits				
310100 - State Teachers Retirement System, Certi		238		
320200 - Public Employees Retirement System, cla	485	484	559	571
331100 - OASDI - Certificated		23		
331200 - OASDI - Classified	823	812	303	303
332100 - Medicare - Certificated		46		
332200 - Medicare - Classified	192	190	71	71
340200 - Health & Welfare Benefits, classified po	105	109	117	117
350100 - State Unemployment Insurance, Certificat		35		
350200 - State Unemployment Insurance, classified	214	144	2	2
360100 - Workers Compensation Insurance, Certifi		50		
360200 - Workers Compensation Insurance, classif	229	205	73	80
Benefits	2,048	2,336	1,125	1,144
Supplies				
420000 - Books and Reference Materials	10,339	1,261	4,000	4,000
431000 - Classroom/Office Supplies	93,383	79,901	200,341	206,538
435000 - Duplicating	268	518		
440000 - Noncapitalized Equipment	173,493	288,649	38,975	50,000
Supplies	277,484	370,330	243,316	260,538
Services				
520000 - Travel and Conferences	120			
522000 - Conference Expense	645			20,000
530000 - Dues and Memberships	195			
567500 - Repairs, Contracted-Equipment Other	610	1,799		
571200 - Interprogram-Bus Trips	445			
580000 - Professional/Consulting Services and Ope	34,067	50,434	46,244	69,000
582500 - Consultants	11,100	3,000		
583000 - Contracted Services	69,848	117,034	239,252	209,335
591000 - Postage	792	579		
Services	117,823	172,847	285,496	298,335
Expense	410,786	562,038	534,819	564,899
9010 - Other Local	0			

Fund Summary

06 - General-Restricted				
067 - Transportation				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
831100 - Other State Apportionments - Current Yea	540,515	19,036		
867700 - Interagency Services Between LEAs	8,469	11,024	9,800	9,000
898000 - Contributions from Unrestricted Revenues	942,849	1,757,814	1,634,642	1,593,779
Revenue	1,491,833	1,787,874	1,644,442	1,602,779
Income	1,491,833	1,787,874	1,644,442	1,602,779
Expense				
Classified Salaries				
222400 - Skilled Maintenance Worker	22,864	60,970	69,164	69,164
222600 - Substitutes/Maint & Operations	1,080			
225000 - Regular Personnel-Transportation	233,973	236,393	219,417	231,099
225900 - Regular Personnel-Transportation-ExtraHr	17,106	19,217	16,000	16,000
239500 - Other Managers-Classified	11,007	11,303	11,196	11,462
Classified Salaries	286,030	327,882	315,777	327,725
Benefits				
320200 - Public Employees Retirement System, cla	30,200	36,434	33,584	35,739
331200 - OASDI - Classified	16,788	19,261	18,377	19,101
332200 - Medicare - Classified	3,944	4,505	4,333	4,506
340200 - Health & Welfare Benefits, classified po	68,996	83,617	70,249	77,293
350200 - State Unemployment Insurance, classified	4,379	3,429	149	155
360200 - Workers Compensation Insurance, classif	4,699	4,868	4,395	5,047
Benefits	129,006	152,115	131,087	141,841
Supplies				
431000 - Classroom/Office Supplies	1,443	2,963	2,050	1,550
435000 - Duplicating	9	33	100	100
436000 - Bus/Vehicle Supplies	29,108	39,593	35,187	36,000
438000 - Maintenance/Operations Supplies		4		
440000 - Noncapitalized Equipment	2,927			
Supplies	33,486	42,593	37,337	37,650
Services				
510000 - Subagreements for Services	1,082,622	1,284,969	1,192,828	1,115,850
567500 - Repairs, Contracted-Equipment Other	1,863	18,601	3,437	3,437
571000 - Direct Costs for Transfer of Service	0			
571200 - Interprogram-Bus Trips	(61,551)	(60,056)	(62,024)	(62,024)
583000 - Contracted Services	20,088	5,559	6,500	19,800
586500 - Payments to Parents in Lieu of		15,760	19,000	18,000
586800 - Physical Examinations	290	450	500	500
Services	1,043,311	1,265,284	1,160,241	1,095,563
Expense	1,491,833	1,787,874	1,644,442	1,602,779
067 - Transportation				
	(0)	(0)		

Fund Summary

06 - General-Restricted
067 - Transportation
7230 - Transportation-Home to School

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
831100 - Other State Apportionments - Current Yea	227,624	11,010		
867700 - Interagency Services Between LEAs	8,469	11,024	9,800	9,000
898000 - Contributions from Unrestricted Revenues	364,374	676,138	629,114	617,629
Revenue	600,467	698,171	638,914	626,629
Income	600,467	698,171	638,914	626,629
<u>Expense</u>				
<u>Classified Salaries</u>				
222400 - Skilled Maintenance Worker	22,864	60,970	69,164	69,164
222600 - Substitutes/Maint & Operations	1,080			
225000 - Regular Personnel-Transportation	233,973	236,393	219,417	231,099
225900 - Regular Personnel-Transportation-ExtraHr	17,106	19,217	16,000	16,000
239500 - Other Managers-Classified	11,007	11,303	11,196	11,462
Classified Salaries	286,030	327,882	315,777	327,725
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	30,200	36,434	33,584	35,739
331200 - OASDI - Classified	16,788	19,261	18,377	19,101
332200 - Medicare - Classified	3,944	4,505	4,333	4,506
340200 - Health & Welfare Benefits, classified po	68,996	83,617	70,249	77,293
350200 - State Unemployment Insurance, classified	4,379	3,429	149	155
360200 - Workers Compensation Insurance, classif	4,699	4,868	4,395	5,047
Benefits	129,006	152,115	131,087	141,841
<u>Supplies</u>				
431000 - Classroom/Office Supplies	828	438	550	550
435000 - Duplicating	9	33	100	100
436000 - Bus/Vehicle Supplies	29,108	39,593	35,187	36,000
438000 - Maintenance/Operations Supplies		4		
440000 - Noncapitalized Equipment	2,927			
Supplies	32,871	40,069	35,837	36,650
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other	1,863	18,601	3,437	3,437
571000 - Direct Costs for Transfer of Service	209,420	215,605	210,800	175,000
571200 - Interprogram-Bus Trips	(61,551)	(60,056)	(62,024)	(62,024)
583000 - Contracted Services	2,538	3,504	3,500	3,500
586800 - Physical Examinations	290	450	500	500
Services	152,560	178,105	156,213	120,413
Expense	600,467	698,171	638,914	626,629
7230 - Transportation-Home to School	(0)	(0)		

Fund Summary

06 - General-Restricted
067 - Transportation
7240 - Transportation-Special Education

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
831100 - Other State Apportionments - Current Yea	312,891	8,026		
898000 - Contributions from Unrestricted Revenues	578,476	1,081,677	1,005,528	976,150
Revenue	891,367	1,089,703	1,005,528	976,150
Income	891,367	1,089,703	1,005,528	976,150
Expense				
Supplies				
431000 - Classroom/Office Supplies	615	2,524	1,500	1,000
Supplies	615	2,524	1,500	1,000
Services				
510000 - Subagreements for Services	1,082,622	1,284,969	1,192,828	1,115,850
571000 - Direct Costs for Transfer of Service	(209,420)	(215,605)	(210,800)	(175,000)
583000 - Contracted Services	17,549	2,055	3,000	16,300
586500 - Payments to Parents in Lieu of		15,760	19,000	18,000
Services	890,751	1,087,179	1,004,028	975,150
Expense	891,367	1,089,703	1,005,528	976,150

7240 - Transportation-Special Education

Fund Summary

06 - General-Restricted
068 - Special Education

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
809100 - Revenue Limit Transfers	841,153	1,073,580		
809700 - Property Taxes Transfers	966,423	571,563	899,392	825,472
818100 - Special Education - Entitlement	1,095,852	1,038,465	977,980	937,611
818200 - Special Education - Discretionary Grants	242,365	252,510	249,811	249,811
859000 - All Other State Revenue	158,674	305,219	340,031	340,031
879200 - Transfers of Apportionments from County	3,262,971	3,464,980	3,294,440	3,294,568
898000 - Contributions from Unrestricted Revenues	5,358,976	5,795,960	7,654,758	8,259,640
899000 - Contributions from Restricted Revenues				
Revenue	11,926,414	12,502,276	13,416,412	13,907,133
Income	11,926,414	12,502,276	13,416,412	13,907,133
Expense				
Certificated Salaries				
112000 - Summer School Teachers	72,867	81,340	77,783	77,783
113300 - Teacher on Special Assignment		45,974	80,237	83,699
113500 - Adaptive PE	66,288	67,448	68,311	69,604
113600 - Master Plan-Resource Specialist	957,874	943,620	1,034,136	1,071,326
113700 - Special Day Class	2,055,400	2,123,729	2,126,325	2,202,721
113800 - Master Plan-Speech Teacher	283,021	539,217		
115100 - Sub Teacher-Sick Leave/Maternity	76,060	33,556	19,602	19,602
115200 - Sub Teacher-Curriculum Development	25,839	6,785	3,400	3,400
115400 - Sub Teacher-Jury Duty	1,690	520	350	350
115500 - Sub Teacher-Negotiations	260	455		
115600 - Sub Teacher-Bereavement		325	1,080	1,080
115700 - Sub Workers Comp / IA		2,396	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	11,514	1,090	3,440	3,440
123000 - Psychologist-Certificated	729,018	616,317	714,904	744,866
128000 - Other Pupil Support Personnel			954,959	954,210
131000 - Directors-Certificated	55,502	68,890	80,452	83,980
131200 - Director of Special Education	69,298	67,244	73,330	74,366
Certificated Salaries	4,404,630	4,598,906	5,243,809	5,395,927
Classified Salaries				
211000 - Instructional Aides	1,919,157	2,008,863	2,031,971	2,085,086
219000 - Substitute Classified Instructional Aide	130			
227100 - Health / Family Services	30,543	57,725	72,374	71,501
241000 - Regular Personnel-Clerical	22,140	21,603	23,112	23,112
245000 - Secretaries	121,502	112,611	130,566	127,240
247000 - Extra Work-Clerical	72			
291500 - Regular Personnel-Other Classified	811,263	757,512	859,394	903,716
292000 - Non Regular Personnel-Other Classified		29		
Classified Salaries	2,904,807	2,958,343	3,117,417	3,210,655
Benefits				
310100 - State Teachers Retirement System, Certi	330,122	333,702	376,474	453,431
310200 - State Teachers Retirement System, class	27,689	29,564	19,046	20,548
320100 - Public Employees Retirement System, Cer	46,531	61,497	84,490	78,750
320200 - Public Employees Retirement System, cla	267,517	281,674	322,066	346,964
331100 - OASDI - Certificated	26,917	33,045	40,076	36,176
331200 - OASDI - Classified	151,738	151,535	175,411	185,877
332100 - Medicare - Certificated	58,963	61,239	74,947	77,160
332200 - Medicare - Classified	40,502	40,679	44,240	46,615
340100 - Health & Welfare Benefits, Certificated	639,937	749,339	824,484	863,063
340200 - Health & Welfare Benefits, classified po	495,869	515,899	550,790	617,621
350100 - State Unemployment Insurance, Certificat	70,597	49,728	2,740	2,813
350200 - State Unemployment Insurance, classified	44,983	31,013	1,523	1,613
360100 - Workers Compensation Insurance, Certifi	75,749	70,849	77,101	87,536
360200 - Workers Compensation Insurance, classif	48,268	44,184	45,536	52,922
Benefits	2,325,382	2,453,947	2,638,924	2,871,089

Fund Summary

06 - General-Restricted				
068 - Special Education				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Supplies				
420000 - Books and Reference Materials	86	1,200		
431000 - Classroom/Office Supplies	64,336	57,842	40,666	39,066
435000 - Duplicating	7,761	5,917	6,057	6,057
440000 - Noncapitalized Equipment	8,495	8,942	9,190	7,690
Supplies	80,678	73,902	55,913	52,813
Services				
510000 - Subagreements for Services	1,883,657	2,133,308	2,008,598	1,988,598
520100 - Mileage/Certificated Management	15,847	11,240	15,560	17,742
520200 - Mileage/Classified Management	1,865	2,414	1,929	1,957
521000 - Mileage/personal Expense Reimbursement	2,423	2,737	750	750
522000 - Conference Expense	6,625	12,600	3,774	3,774
530000 - Dues and Memberships	110	105	105	105
560000 - Rentals, Leases, and Repairs	611			
562200 - Rentals - Equipment	283	1,854	1,000	1,000
567500 - Repairs, Contracted-Equipment Other	216	815	300	300
580000 - Professional/Consulting Services and Ope	395	1,171		
582200 - Bank Fees	68			
582500 - Consultants	2,939	2,480	6,371	6,371
583000 - Contracted Services	202,424	188,008	245,574	266,844
584500 - Legal Expense	85,653	63,881	64,102	80,000
591000 - Postage	2,169	1,748	2,860	2,860
Services	2,205,286	2,422,359	2,350,923	2,370,301
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro	95	356	9,426	3,969
Other Outgo	95	356	9,426	3,969
Expense	11,920,877	12,507,813	13,416,412	13,904,754
068 - Special Education	5,537	(5,537)		2,379

Fund Summary

06 - General-Restricted
068 - Special Education
3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
818100 - Special Education - Entitlement	1,084,893	1,034,055	977,980	937,611
899000 - Contributions from Restricted Revenues	357,894	247,893		
Revenue	1,442,787	1,281,948	977,980	937,611
Income	1,442,787	1,281,948	977,980	937,611
Expense				
Classified Salaries				
211000 - Instructional Aides	763,379	698,725	701,480	658,334
245000 - Secretaries	5,850	5,850	6,595	6,595
291500 - Regular Personnel-Other Classified	293,742	243,220	20,288	
Classified Salaries	1,062,971	947,795	728,363	664,929
Benefits				
310200 - State Teachers Retirement System, class	12,127	11,982	2,752	3,192
320200 - Public Employees Retirement System, cla	96,765	90,405	71,595	71,024
331200 - OASDI - Classified	54,819	48,556	38,792	38,594
332200 - Medicare - Classified	14,997	13,488	9,422	9,515
340200 - Health & Welfare Benefits, classified po	164,766	144,621	117,042	139,225
350200 - State Unemployment Insurance, classified	16,652	10,238	323	328
360200 - Workers Compensation Insurance, classif	17,868	14,586	9,691	10,804
Benefits	377,995	333,875	249,617	272,682
Supplies				
431000 - Classroom/Office Supplies	1,821			
Supplies	1,821			
Services				
521000 - Mileage/personal Expense Reimbursement		278		
Services		278		
Expense	1,442,787	1,281,948	977,980	937,611
3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611	(0)	(0)		

Fund Summary

06 - General-Restricted
068 - Special Education
3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
818200 - Special Education - Discretionary Grants	64,151	65,898	66,049	66,049
Revenue	64,151	65,898	66,049	66,049
Income	64,151	65,898	66,049	66,049
Expense				
Classified Salaries				
211000 - Instructional Aides	47,692	51,800	48,126	50,132
Classified Salaries	47,692	51,800	48,126	50,132
Benefits				
310200 - State Teachers Retirement System, class	129	86		
320200 - Public Employees Retirement System, cla	4,996	4,647	4,922	5,026
331200 - OASDI - Classified	2,755	2,648	2,511	2,664
332200 - Medicare - Classified	677	654	587	623
340200 - Health & Welfare Benefits, classified po	6,344	4,859	9,280	6,876
350200 - State Unemployment Insurance, classified	752	496	20	21
360200 - Workers Compensation Insurance, classif	807	707	603	707
Benefits	16,459	14,098	17,923	15,917
Expense	64,151	65,898	66,049	66,049

3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619

Fund Summary

06 - General-Restricted
068 - Special Education
3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
818200 - Special Education - Discretionary Grants	177,622	186,055	183,238	183,238
Revenue	177,622	186,055	183,238	183,238
Income	177,622	186,055	183,238	183,238
Expense				
Certificated Salaries				
113700 - Special Day Class	72,181	74,944	79,299	80,419
115100 - Sub Teacher-Sick Leave/Maternity	1,171	1,194	1,302	1,302
119000 - Other Teachers	131		440	440
Certificated Salaries	73,483	76,139	81,041	82,161
Classified Salaries				
211000 - Instructional Aides	42,497	42,314	31,452	31,452
247000 - Extra Work-Clerical	72			
291500 - Regular Personnel-Other Classified	66			
Classified Salaries	42,636	42,314	31,452	31,452
Benefits				
310100 - State Teachers Retirement System, Certi	6,027	6,196	6,542	7,640
310200 - State Teachers Retirement System, class	11	65		
320200 - Public Employees Retirement System, cla	3,077	3,205	3,599	3,680
331100 - OASDI - Certificated	27	48		
331200 - OASDI - Classified	1,514	1,515	1,950	1,950
332100 - Medicare - Certificated	889	963	1,150	1,166
332200 - Medicare - Classified	365	367	456	456
340100 - Health & Welfare Benefits, Certificated	17,519	19,846	21,918	23,945
340200 - Health & Welfare Benefits, classified po	9,880	10,375	10,529	11,054
350100 - State Unemployment Insurance, Certificat	987	731	40	40
350200 - State Unemployment Insurance, classified	405	279	16	16
360100 - Workers Compensation Insurance, Certifi	1,059	1,041	1,183	1,324
360200 - Workers Compensation Insurance, classif	434	397	469	518
Benefits	42,191	45,029	47,852	51,789
Supplies				
420000 - Books and Reference Materials		30		
431000 - Classroom/Office Supplies	13,187	16,781	9,651	10,051
435000 - Duplicating	1,454	439	1,157	1,157
440000 - Noncapitalized Equipment	693			
Supplies	15,334	17,250	10,808	11,208
Services				
522000 - Conference Expense	344	655	250	250
530000 - Dues and Memberships	110	105	105	105
562200 - Rentals - Equipment	283	1,854	1,000	1,000
580000 - Professional/Consulting Services and Ope	36			
582500 - Consultants	2,939	2,480	2,021	2,021
591000 - Postage	266	230	360	360
Services	3,978	5,323	3,736	3,736
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro			8,349	2,892
Other Outgo			8,349	2,892
Expense	177,622	186,055	183,238	183,238
3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611	(0)			

Fund Summary

06 - General-Restricted
068 - Special Education
3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
818200 - Special Education - Discretionary Grants	592	557	524	524
Revenue	592	557	524	524
Income	592	557	524	524
<u>Expense</u>				
<u>Classified Salaries</u>				
211000 - Instructional Aides	592	557		
Classified Salaries	592	557		
<u>Services</u>				
522000 - Conference Expense			524	524
Services			524	524
Expense	592	557	524	524

3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619

Fund Summary

06 - General-Restricted
068 - Special Education
6500 - Special Education

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
809100 - Revenue Limit Transfers	841,153	1,073,580		
809700 - Property Taxes Transfers	966,423	571,563	899,392	825,472
879200 - Transfers of Apportionments from County	3,262,971	3,464,980	3,294,440	3,294,568
898000 - Contributions from Unrestricted Revenues	5,358,976	5,795,960	7,654,758	8,259,640
899000 - Contributions from Restricted Revenues	(357,894)	(247,893)		
Revenue	10,071,629	10,658,189	11,848,590	12,379,680
Income	10,071,629	10,658,189	11,848,590	12,379,680
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	72,867	81,340	77,783	77,783
113300 - Teacher on Special Assignment		45,974	80,237	83,699
113500 - Adaptive PE	66,288	67,448	68,311	69,604
113600 - Master Plan-Resource Specialist	957,874	943,620	1,034,136	1,071,326
113700 - Special Day Class	1,983,219	2,048,784	2,047,026	2,122,302
113800 - Master Plan-Speech Teacher	283,021	539,217		
115100 - Sub Teacher-Sick Leave/Maternity	74,889	32,362	18,300	18,300
115200 - Sub Teacher-Curriculum Development	25,249	5,179	2,400	2,400
115400 - Sub Teacher-Jury Duty	1,690	520	350	350
115500 - Sub Teacher-Negotiations	260	455		
115600 - Sub Teacher-Bereavement		325	1,080	1,080
115700 - Sub Workers Comp / IA		2,396	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	11,383	133	3,000	3,000
123000 - Psychologist-Certificated	599,336	407,699	519,992	545,286
128000 - Other Pupil Support Personnel			954,959	954,210
131000 - Directors-Certificated	55,502	68,890	80,452	83,980
131200 - Director of Special Education	69,298	67,244	73,330	74,366
Certificated Salaries	4,200,874	4,311,586	4,966,856	5,113,186
<u>Classified Salaries</u>				
211000 - Instructional Aides	1,064,488	1,215,467	1,250,913	1,345,168
219000 - Substitute Classified Instructional Aide	130			
227100 - Health / Family Services	30,543	29,977	26,608	33,463
241000 - Regular Personnel-Clerical	22,140	21,603	23,112	23,112
245000 - Secretaries	115,652	106,761	123,971	120,645
291500 - Regular Personnel-Other Classified	517,455	514,292	839,106	903,716
292000 - Non Regular Personnel-Other Classified		29		
Classified Salaries	1,750,408	1,888,129	2,263,710	2,426,104
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	314,258	310,580	353,852	426,831
310200 - State Teachers Retirement System, class	15,423	17,430	16,294	17,356
320100 - Public Employees Retirement System, Cer	46,531	61,497	84,490	78,750
320200 - Public Employees Retirement System, cla	162,635	183,417	236,713	262,783
331100 - OASDI - Certificated	26,890	32,957	40,076	36,176
331200 - OASDI - Classified	92,619	98,816	129,321	140,311
332100 - Medicare - Certificated	56,343	57,290	70,971	73,100
332200 - Medicare - Classified	24,455	26,170	33,111	35,469
340100 - Health & Welfare Benefits, Certificated	611,011	702,480	775,435	811,440
340200 - Health & Welfare Benefits, classified po	314,879	356,044	413,939	453,491
350100 - State Unemployment Insurance, Certificat	67,689	46,733	2,603	2,674
350200 - State Unemployment Insurance, classified	27,166	20,000	1,141	1,229
360100 - Workers Compensation Insurance, Certifi	72,630	66,582	73,009	82,926
360200 - Workers Compensation Insurance, classif	29,149	28,494	34,090	40,267
Benefits	1,861,680	2,008,491	2,265,045	2,462,803
<u>Supplies</u>				
420000 - Books and Reference Materials	86	1,170		

Fund Summary

06 - General-Restricted
068 - Special Education
6500 - Special Education

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
431000 - Classroom/Office Supplies	47,290	33,506	27,282	25,282
435000 - Duplicating	6,307	5,478	4,500	4,500
440000 - Noncapitalized Equipment	7,802	8,942	5,500	4,000
Supplies	61,485	49,096	37,282	33,782
<u>Services</u>				
510000 - Subagreements for Services	1,883,657	2,133,308	2,008,598	1,988,598
520100 - Mileage/Certificated Management	15,847	11,240	15,560	17,742
520200 - Mileage/Classified Management	1,865	2,414	1,929	1,957
521000 - Mileage/personal Expense Reimbursement	2,423	2,460	750	750
522000 - Conference Expense	3,235	10,496	3,000	3,000
560000 - Rentals, Leases, and Repairs	611			
567500 - Repairs, Contracted-Equipment Other	216		300	300
580000 - Professional/Consulting Services and Ope	359	1,130		
582200 - Bank Fees	68			
582500 - Consultants			2,850	2,850
583000 - Contracted Services	195,806	179,978	216,108	246,108
584500 - Legal Expense	85,653	63,881	64,102	80,000
591000 - Postage	1,903	1,519	2,500	2,500
Services	2,191,644	2,406,424	2,315,697	2,343,805
Expense	10,066,092	10,663,726	11,848,590	12,379,680
6500 - Special Education	5,537	(5,537)		

Fund Summary

06 - General-Restricted
068 - Special Education
6512 - Mental Health Services Grant

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	152,228	292,255	325,031	325,031
Revenue	152,228	292,255	325,031	325,031
Income	152,228	292,255	325,031	325,031
<u>Expense</u>				
<u>Certificated Salaries</u>				
123000 - Psychologist-Certificated	118,724	204,207	194,912	199,580
Certificated Salaries	118,724	204,207	194,912	199,580
<u>Classified Salaries</u>				
227100 - Health / Family Services		27,748	45,766	38,038
Classified Salaries		27,748	45,766	38,038
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	9,795	16,847	16,080	18,960
320200 - Public Employees Retirement System, cla			5,237	4,451
331200 - OASDI - Classified			2,837	2,358
332100 - Medicare - Certificated	1,722	2,963	2,826	2,894
332200 - Medicare - Classified			664	552
340100 - Health & Welfare Benefits, Certificated	11,407	27,013	27,131	27,678
340200 - Health & Welfare Benefits, classified po				6,975
350100 - State Unemployment Insurance, Certificat	1,912	2,246	97	99
350200 - State Unemployment Insurance, classified			23	19
360100 - Workers Compensation Insurance, Certifi	2,051	3,200	2,909	3,286
360200 - Workers Compensation Insurance, classif			683	626
Benefits	26,887	52,269	58,487	67,898
<u>Services</u>				
583000 - Contracted Services	6,617	8,030	25,866	17,136
Services	6,617	8,030	25,866	17,136
Expense	152,228	292,255	325,031	322,652
6512 - Mental Health Services Grant				2,379

Fund Summary

06 - General-Restricted
068 - Special Education
6520 - Special Education-Project Workability

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	1,933	8,231	15,000	15,000
Revenue	1,933	8,231	15,000	15,000
Income	1,933	8,231	15,000	15,000
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	590	1,606	1,000	1,000
Certificated Salaries	590	1,606	1,000	1,000
<u>Classified Salaries</u>				
211000 - Instructional Aides	509			
Classified Salaries	509			
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	43	79		
320200 - Public Employees Retirement System, cla	43			
331100 - OASDI - Certificated		40		
331200 - OASDI - Classified	31			
332100 - Medicare - Certificated	9	23		
332200 - Medicare - Classified	7			
350100 - State Unemployment Insurance, Certificat	10	18		
350200 - State Unemployment Insurance, classified	8			
360100 - Workers Compensation Insurance, Certifi	10	25		
360200 - Workers Compensation Insurance, classif	9			
Benefits	170	185		
<u>Supplies</u>				
431000 - Classroom/Office Supplies	570	6,043	3,733	3,733
435000 - Duplicating			400	400
440000 - Noncapitalized Equipment			3,690	3,690
Supplies	570	6,043	7,823	7,823
<u>Services</u>				
580000 - Professional/Consulting Services and Ope		41		
582500 - Consultants			1,500	1,500
583000 - Contracted Services			3,600	3,600
Services		41	5,100	5,100
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	95	356	1,077	1,077
Other Outgo	95	356	1,077	1,077
Expense	1,933	8,231	15,000	15,000

6520 - Special Education-Project Workability

(0)

Fund Summary

12 - Child Development Fund				
120 - Child Development Fund				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	261,774	241,560	241,560	241,560
866000 - Interest	190	216	300	300
867300 - Childrens Centers Fees		21,404	21,370	22,000
891100 - To Child Development Fund from General F	64,772	68,785	105,792	116,127
Revenue	326,736	331,965	369,022	379,987
Income	326,736	331,965	369,022	379,987
<u>Expense</u>				
<u>Certificated Salaries</u>				
115100 - Sub Teacher-Sick Leave/Maternity	2,795	2,385	1,950	1,950
115200 - Sub Teacher-Curriculum Development			1,150	1,150
119000 - Other Teachers	81,785	83,699	85,721	86,549
131000 - Directors-Certificated	19,746	22,963	26,817	27,993
Certificated Salaries	104,326	109,047	115,638	117,642
<u>Classified Salaries</u>				
211000 - Instructional Aides	96,034	96,801	122,126	123,547
241000 - Regular Personnel-Clerical	22,211	21,603	23,112	23,112
Classified Salaries	118,245	118,404	145,238	146,659
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	8,498	9,110	9,584	11,182
310200 - State Teachers Retirement System, class	1,511	1,865	1,847	2,126
320200 - Public Employees Retirement System, cla	8,791	8,950	12,535	12,956
331100 - OASDI - Certificated	97	13		
331200 - OASDI - Classified	5,812	5,626	7,617	7,704
332100 - Medicare - Certificated	1,367	1,429	1,632	1,661
332200 - Medicare - Classified	1,636	1,659	2,107	2,126
340100 - Health & Welfare Benefits, Certificated	35,450	40,665	43,233	46,311
340200 - Health & Welfare Benefits, classified po	22,677	17,594	18,309	19,287
350100 - State Unemployment Insurance, Certificat	1,517	1,084	56	57
350200 - State Unemployment Insurance, classified	1,816	1,259	73	74
360100 - Workers Compensation Insurance, Certifi	1,628	1,545	1,679	1,886
360200 - Workers Compensation Insurance, classif	1,949	1,793	2,166	2,413
Benefits	92,749	92,594	100,838	107,783
<u>Supplies</u>				
431000 - Classroom/Office Supplies	7,652	8,501	2,994	4,250
435000 - Duplicating	483	158	400	250
Supplies	8,135	8,660	3,394	4,500
<u>Services</u>				
520100 - Mileage/Certificated Management	1,220	1,737	2,104	1,578
522000 - Conference Expense			90	100
530000 - Dues and Memberships		1,301	1,275	1,275
562200 - Rentals - Equipment	31			
580000 - Professional/Consulting Services and Ope	1,480			
584600 - Licensing Agreements	550	220	420	450
591000 - Postage		3	25	
Services	3,281	3,260	3,914	3,403
Expense	326,736	331,965	369,022	379,987
120 - Child Development Fund				
(0)				

Fund Summary

13 - Food Services **130 - Cafeteria**

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
822000 - Child Nutrition Programs	1,728,120	1,795,789	1,846,979	1,906,867
852000 - Child Nutrition	148,165	137,066	150,194	157,213
863400 - Food Services Sales	685,347	686,191	728,828	692,385
866000 - Interest	1,012	161	950	560
891600 - To Cafeteria Fund from General Fund	83,000	25,000		
Revenue	2,645,645	2,644,206	2,726,951	2,757,025
Income	2,645,645	2,644,206	2,726,951	2,757,025
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	55,066	17,000		
223000 - Regular Personnel-Food Service	648,661	651,192	701,096	705,957
223500 - Food Delivery Person	88,729	79,453	69,007	69,517
223600 - Substitutes-Food Service	2,020	9,398	3,500	5,000
244000 - Accountants	55,005	55,414	62,236	62,886
245000 - Secretaries	26,962	27,297	28,913	29,186
Classified Salaries	876,442	839,754	864,752	872,546
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	83,931	82,128	89,949	92,881
331200 - OASDI - Classified	51,263	48,033	54,214	53,909
332200 - Medicare - Classified	12,128	11,487	12,897	12,616
340200 - Health & Welfare Benefits, classified po	167,125	185,683	195,985	202,914
350200 - State Unemployment Insurance, classified	13,557	8,749	457	462
360200 - Workers Compensation Insurance, classif	14,547	12,462	13,064	14,395
Benefits	342,552	348,543	366,566	377,177
<u>Supplies</u>				
431000 - Classroom/Office Supplies	7,526	3,079	3,500	4,200
435000 - Duplicating	2,052	2,652	2,100	500
440000 - Noncapitalized Equipment	3,645	15,021	5,500	3,400
470000 - Food Services	10,673	164	28,000	37,000
Supplies	23,896	20,916	39,100	45,100
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	805	478	1,000	500
560000 - Rentals, Leases, and Repairs	12,337	11,487	27,000	30,000
580000 - Professional/Consulting Services and Ope		54		
582200 - Bank Fees	4,038	4,259	4,500	4,500
583000 - Contracted Services	1,288,840	1,300,973	1,303,310	1,187,000
591000 - Postage	2,001	1,865	2,000	2,000
Services	1,308,021	1,319,117	1,337,810	1,224,000
<u>Capital</u>				
640000 - Equipment			16,604	12,000
646000 - Vehicle Purchase		18,617		
Capital		18,617	16,604	12,000
<u>Other Outgo</u>				
735000 - Direct Support/Indirect Costs - Interfun	122,424	113,594	131,995	143,321
761900 - Other Authorized Interfund Transfers Out	83,000	25,000		
Other Outgo	205,424	138,594	131,995	143,321
Expense	2,756,336	2,685,540	2,756,827	2,674,144
130 - Cafeteria	(110,691)	(41,334)	(29,876)	82,881

Fund Summary

13 - Food Services 130 - Cafeteria 5310 - Child Nutrition: School Progs				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
822000 - Child Nutrition Programs	1,728,120	1,669,943	1,788,979	1,806,867
852000 - Child Nutrition	148,165	137,066	150,194	157,213
863400 - Food Services Sales	685,347	686,191	728,828	692,385
866000 - Interest	1,012	161	950	560
891600 - To Cafeteria Fund from General Fund	83,000	25,000		
Revenue	2,645,645	2,518,359	2,668,951	2,657,025
Income	2,645,645	2,518,359	2,668,951	2,657,025
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	55,066	17,000		
223000 - Regular Personnel-Food Service	648,661	630,525	681,155	685,782
223500 - Food Delivery Person	88,729	75,945	62,923	63,433
223600 - Substitutes-Food Service	2,020	9,398	3,500	5,000
244000 - Accountants	55,005	50,967	54,652	55,221
245000 - Secretaries	26,962	27,297	28,913	29,186
Classified Salaries	876,442	811,132	831,143	838,622
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	83,931	79,738	86,103	88,912
331200 - OASDI - Classified	51,263	46,306	52,131	51,806
332200 - Medicare - Classified	12,128	11,084	12,410	12,124
340200 - Health & Welfare Benefits, classified po	167,125	182,649	191,325	197,973
350200 - State Unemployment Insurance, classified	13,557	8,443	440	445
360200 - Workers Compensation Insurance, classif	14,547	12,025	12,563	13,836
Benefits	342,552	340,245	354,972	365,096
<u>Supplies</u>				
431000 - Classroom/Office Supplies	7,526	3,079	3,500	4,200
435000 - Duplicating	2,052	2,652	2,100	500
440000 - Noncapitalized Equipment	3,645	15,021	5,500	3,400
470000 - Food Services	10,673	164	28,000	37,000
Supplies	23,896	20,916	39,100	45,100
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	805	478	1,000	500
560000 - Rentals, Leases, and Repairs	12,337	11,487	27,000	30,000
580000 - Professional/Consulting Services and Ope		54		
582200 - Bank Fees	4,038	4,259	4,500	4,500
583000 - Contracted Services	1,288,840	1,228,310	1,303,310	1,187,000
591000 - Postage	2,001	1,865	2,000	2,000
Services	1,308,021	1,246,454	1,337,810	1,224,000
<u>Capital</u>				
640000 - Equipment			16,604	12,000
646000 - Vehicle Purchase		18,617		
Capital		18,617	16,604	12,000
<u>Other Outgo</u>				
735000 - Direct Support/Indirect Costs - Interfun	122,424	108,706	131,995	143,321
761900 - Other Authorized Interfund Transfers Out	83,000	25,000		
Other Outgo	205,424	133,706	131,995	143,321
Expense	2,756,336	2,571,070	2,711,624	2,628,139
5310 - Child Nutrition: School Progs	(110,691)	(52,710)	(42,673)	28,886

Fund Summary

13 - Food Services

130 - Cafeteria

5320 - Child Nutrition:ChildCareFoodPrg(CCFP)

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
Income				
Revenue				
822000 - Child Nutrition Programs		125,847	58,000	100,000
Revenue		125,847	58,000	100,000
Income		125,847	58,000	100,000
Expense				
Classified Salaries				
223000 - Regular Personnel-Food Service		20,667	19,941	20,175
223500 - Food Delivery Person		3,508	6,084	6,084
244000 - Accountants		4,447	7,584	7,665
Classified Salaries		28,622	33,609	33,924
Benefits				
320200 - Public Employees Retirement System, cla		2,391	3,846	3,969
331200 - OASDI - Classified		1,727	2,083	2,103
332200 - Medicare - Classified		404	487	492
340200 - Health & Welfare Benefits, classified po		3,033	4,660	4,941
350200 - State Unemployment Insurance, classified		307	17	17
360200 - Workers Compensation Insurance, classif		437	501	559
Benefits		8,298	11,594	12,081
Services				
583000 - Contracted Services		72,663		
Services		72,663		
Other Outgo				
735000 - Direct Support/Indirect Costs - Interfun		4,887		
Other Outgo		4,887		
Expense		114,470	45,203	46,005
5320 - Child Nutrition:ChildCareFoodPrg(CCFP)		11,377	12,797	53,995

Fund Summary

14 - Deferred Maintenance				
140 - Deferred Maintenance				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	451	248	210	175
Revenue	451	248	210	175
Income	451	248	210	175
<u>Expense</u>				
<u>Services</u>				
567000 - Repairs, Contracted	71,423	5,500	4,200	4,500
Services	71,423	5,500	4,200	4,500
Expense	71,423	5,500	4,200	4,500
140 - Deferred Maintenance	(70,972)	(5,252)	(3,990)	(4,325)

Fund Summary

17 - Special Reserve - Non-Capital
170 - Special Reserve - Non-Capital

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	43,062	29,840	31,100	32,430
891200 - Between General Fund and Special Reserve	5,600,000	6,500,000		
Revenue	5,643,062	6,529,840	31,100	32,430
Income	5,643,062	6,529,840	31,100	32,430
<u>Expense</u>				
<u>Other Outgo</u>				
761200 - Between General Fund and Special Reserve	5,600,000	6,562,637	25,000	30,000
Other Outgo	5,600,000	6,562,637	25,000	30,000
Expense	5,600,000	6,562,637	25,000	30,000
170 - Special Reserve - Non-Capital	43,062	(32,797)	6,100	2,430

Fund Summary

21 - Building				
212 - Bond				
	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	90,198	85,131	52,300	61,000
869900 - All Other Local Revenue	1,255,376	131,662		
891900 - Other Authorized Interfund Transfers In		2,000,000		
895100 - Proceeds from Sale of Bonds	19,998,663			24,000,000
Revenue	21,344,238	2,216,792	52,300	24,061,000
Income	21,344,238	2,216,792	52,300	24,061,000
<u>Expense</u>				
<u>Classified Salaries</u>				
222900 - Regular Personnel Extra Hrs-Maint & OPS	25,964	10,812		
236500 - Directors of Facilities Construction & Modernization	118,812	123,632	155,723	119,133
244000 - Accountants	29,779	30,089	33,825	34,191
245000 - Secretaries	49,407	50,766	52,179	53,964
Classified Salaries	223,963	215,299	241,727	207,288
<u>Benefits</u>				
310200 - State Teachers Retirement System, class	150	161		
320200 - Public Employees Retirement System, cla	21,690	23,497	24,717	24,253
331200 - OASDI - Classified	11,461	10,921	13,393	9,553
332200 - Medicare - Classified	3,240	3,125	3,133	3,005
340200 - Health & Welfare Benefits, classified po	24,054	25,662	32,866	28,620
350200 - State Unemployment Insurance, classified	3,610	2,374	109	104
360200 - Workers Compensation Insurance, classif	3,873	3,383	3,224	3,412
Benefits	68,078	69,124	77,442	68,947
<u>Supplies</u>				
431000 - Classroom/Office Supplies	415	4,650	2,000	2,500
435000 - Duplicating	333			
440000 - Noncapitalized Equipment	16,210	46,773	23,300	23,300
Supplies	16,957	51,422	25,300	25,800
<u>Services</u>				
520000 - Travel and Conferences	648	2,168	2,500	2,500
520200 - Mileage/Classified Management	2,633	2,633	2,704	2,735
521000 - Mileage/personal Expense Reimbursement		136		
522000 - Conference Expense		45		
567000 - Repairs, Contracted		5,005	7,700	
580000 - Professional/Consulting Services and Ope	166,237	40,948		
581200 - Advertising-NonLegal	950	893	500	500
583000 - Contracted Services	8,428	6,500	54,000	54,000
584500 - Legal Expense	196,283	45,843	45,000	45,000
591000 - Postage	292	45	250	250
Services	375,472	104,215	112,654	104,985
<u>Capital</u>				
613000 - Site Improvement	4,242,351	1,229,141	299,000	4,299,000
613500 - Inspector		4,200		
621500 - Architects/Engineers	451,148	495,891	613,000	1,403,000
622200 - CDE Fees	108,992	1,002	75,000	105,000
623000 - Improvement of Buildings (remodeling)	14,716,181	3,951,130	2,440,000	10,390,000
623500 - Inspector	577,670	208,570	115,000	115,000
626500 - Testing	264,809	93,443	82,500	82,500
627600 - Interim Housing	6,957	(6,843)	25,000	25,000
641000 - Equipment	332,049	136,461	523,000	253,000
Capital	20,700,157	6,112,995	4,172,500	16,672,500
Expense	21,384,626	6,553,056	4,629,623	17,079,520
212 - Bond	(40,388)	(4,336,264)	(4,577,323)	6,981,480

Fund Summary

25 - Capital Facilities
250 - Capital Facilities

	Actuals 2011-2012	Actuals 2012-2013	Estimated Actuals 2013-2014	Proposed Budget 2014-2015
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	13,296	7,831	4,700	3,500
868100 - Mitigation/Developer Fees	863,976	1,359,794	980,000	600,000
Revenue	877,272	1,367,625	984,700	603,500
Income	877,272	1,367,625	984,700	603,500
<u>Expense</u>				
<u>Classified Salaries</u>				
222900 - Regular Personnel Extra Hrs-Maint & OPS		1,618		
Classified Salaries		1,618		
<u>Benefits</u>				
331200 - OASDI - Classified		98		
332200 - Medicare - Classified		23		
350200 - State Unemployment Insurance, classified		17		
360200 - Workers Compensation Insurance, classif		25		
Benefits		163		
<u>Supplies</u>				
431000 - Classroom/Office Supplies	76,471	55,588	130,000	120,000
435000 - Duplicating	54			
440000 - Noncapitalized Equipment	82,541	42,974	60,100	48,600
Supplies	159,066	98,562	190,100	168,600
<u>Services</u>				
583000 - Contracted Services	26,894	32,877	20,400	20,400
Services	26,894	32,877	20,400	20,400
<u>Capital</u>				
613000 - Site Improvement			690,895	
621500 - Architects/Engineers		34,725	63,000	
622200 - CDE Fees		11,089		
623000 - Improvement of Buildings (remodeling)		5,453	500,000	
623500 - Inspector		1,530	25,000	
Capital		52,797	1,278,895	
<u>Other Outgo</u>				
761900 - Other Authorized Interfund Transfers Out		2,000,000		
Other Outgo		2,000,000		
Expense	185,960	2,186,017	1,489,395	189,000
250 - Capital Facilities	691,312	(818,391)	(504,695)	414,500

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	48,183,540.00	899,392.00	49,082,932.00	51,375,106.00	825,472.00	52,200,578.00	6.4%
2) Federal Revenue		8100-8299	50,000.00	2,297,105.00	2,347,105.00	85,000.00	2,272,358.00	2,357,358.00	0.4%
3) Other State Revenue		8300-8599	1,076,551.00	2,488,978.00	3,565,529.00	1,041,643.00	1,116,279.00	2,157,922.00	-39.5%
4) Other Local Revenue		8600-8799	6,036,276.00	3,884,059.00	9,920,335.00	6,115,834.00	3,880,467.00	9,996,301.00	0.8%
5) TOTAL REVENUES			55,346,367.00	9,569,534.00	64,915,901.00	58,617,583.00	8,094,576.00	66,712,159.00	2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,334,073.00	6,192,360.00	29,526,433.00	24,816,674.00	5,799,536.82	30,616,210.82	3.7%
2) Classified Salaries		2000-2999	5,196,919.00	5,180,006.00	10,376,925.00	5,524,552.00	5,167,480.00	10,692,032.00	3.0%
3) Employee Benefits		3000-3999	8,646,092.00	3,661,933.00	12,308,025.00	9,602,822.00	3,777,756.00	13,380,578.00	8.7%
4) Books and Supplies		4000-4999	1,307,817.00	907,553.59	2,215,370.59	1,488,995.00	1,346,790.59	2,835,785.59	28.0%
5) Services and Other Operating Expenditures		5000-5999	4,115,235.00	4,867,506.00	8,982,741.00	4,261,479.87	4,496,791.41	8,758,271.28	-2.5%
6) Capital Outlay		6000-6999	7,050.00	0.00	7,050.00	7,050.00	0.00	7,050.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,605.00	0.00	340,605.00	453,340.00	0.00	453,340.00	33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(195,093.00)	63,098.00	(131,995.00)	(174,082.00)	30,761.00	(143,321.00)	8.6%
9) TOTAL EXPENDITURES			42,752,698.00	20,872,456.59	63,625,154.59	45,980,830.87	20,619,115.82	66,599,946.69	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,593,669.00	(11,302,922.59)	1,290,746.41	12,636,752.13	(12,524,539.82)	112,212.31	-91.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	25,000.00	25,000.00	0.00	30,000.00	30,000.00	20.0%
b) Transfers Out		7600-7629	105,792.00	0.00	105,792.00	116,127.00	0.00	116,127.00	9.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,765,499.04)	11,765,499.04	0.00	(11,730,809.41)	11,730,809.41	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,871,291.04)	11,790,499.04	(80,792.00)	(11,846,936.41)	11,760,809.41	(86,127.00)	6.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			722,377.96	487,576.45	1,209,954.41	789,815.72	(763,730.41)	26,085.31	-97.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
2) Ending Balance, June 30 (E + F1e)			3,641,515.05	1,221,572.07	4,863,087.12	4,431,330.77	457,841.66	4,889,172.43	0.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,221,572.07	1,221,572.07	0.00	457,841.66	457,841.66	-62.5%
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									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,641,515.05	0.00	3,641,515.05	4,431,330.77	0.00	4,431,330.77	21.7%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,831,992.00		2,831,992.00	2,831,992.00		2,831,992.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,328,548.00		1,328,548.00	1,336,464.00		1,336,464.00	0.6%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	258,000.00		258,000.00	258,000.00		258,000.00	0.0%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	39,204,000.00		39,204,000.00	42,309,035.00		42,309,035.00	7.9%
Unsecured Roll Taxes		8042	3,166,000.00		3,166,000.00	3,148,000.00		3,148,000.00	-0.6%
Prior Years' Taxes		8043	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes		8044	0.00		0.00	0.00		0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00		0.00	0.00		0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,395,000.00		1,395,000.00	1,491,615.00		1,491,615.00	6.9%
Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00		0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			48,183,540.00		48,183,540.00	51,375,106.00		51,375,106.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00		0.00	0.00		0.00	0.0%
Property Taxes Transfers		8097	0.00	899,392.00	899,392.00	0.00	825,472.00	825,472.00	-8.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			48,183,540.00	899,392.00	49,082,932.00	51,375,106.00	825,472.00	52,200,578.00	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	977,980.00	977,980.00	0.00	937,611.00	937,611.00	-4.1%
Special Education Discretionary Grants		8182	0.00	249,811.00	249,811.00	0.00	249,811.00	249,811.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		689,213.00	689,213.00	0.00	682,088.00	682,088.00	-1.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		148,782.00	148,782.00		155,477.00	155,477.00	4.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		226,319.00	226,319.00		235,371.00	235,371.00	4.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	5,000.00	55,000.00	85,000.00	12,000.00	97,000.00	76.4%
TOTAL, FEDERAL REVENUE			50,000.00	2,297,105.00	2,347,105.00	85,000.00	2,272,358.00	2,357,358.00	0.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	185,555.00	0.00	185,555.00	185,555.00	0.00	185,555.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	856,088.00	203,830.00	1,059,918.00	856,088.00	203,830.00	1,059,918.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		588,418.00	588,418.00		572,418.00	572,418.00	-2.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,356,699.00	1,356,699.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	34,908.00	340,031.00	374,939.00	0.00	340,031.00	340,031.00	-9.3%
TOTAL, OTHER STATE REVENUE			1,076,551.00	2,488,978.00	3,565,529.00	1,041,643.00	1,116,279.00	2,157,922.00	-39.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,046,570.00	0.00	1,046,570.00	1,046,570.00	0.00	1,046,570.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,447,157.00	0.00	4,447,157.00	4,542,050.00	0.00	4,542,050.00	2.1%
Interest		8660	24,000.00	0.00	24,000.00	25,000.00	0.00	25,000.00	4.2%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	9,800.00	9,800.00	0.00	9,000.00	9,000.00	-8.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	518,549.00	579,819.00	1,098,368.00	502,214.00	576,899.00	1,079,113.00	-1.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,294,440.00	3,294,440.00		3,294,568.00	3,294,568.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,036,276.00	3,884,059.00	9,920,335.00	6,115,834.00	3,880,467.00	9,996,301.00	0.8%
TOTAL REVENUES			55,346,367.00	9,569,534.00	64,915,901.00	58,617,583.00	8,094,576.00	66,712,159.00	2.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,684,867.00	4,368,715.00	25,053,582.00	21,961,597.00	3,942,114.82	25,903,711.82	3.4%
Certificated Pupil Support Salaries		1200	249,092.00	1,669,863.00	1,918,955.00	257,349.00	1,699,076.00	1,956,425.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,400,114.00	153,782.00	2,553,896.00	2,597,728.00	158,346.00	2,756,074.00	7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			23,334,073.00	6,192,360.00	29,526,433.00	24,816,674.00	5,799,536.82	30,616,210.82	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	141,296.00	2,546,130.00	2,687,426.00	214,252.00	2,583,418.00	2,797,670.00	4.1%
Classified Support Salaries		2200	1,734,965.00	1,242,581.00	2,977,546.00	1,771,928.00	1,273,925.00	3,045,853.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	844,261.00	134,784.00	979,045.00	850,785.00	135,997.00	986,782.00	0.8%
Clerical, Technical and Office Salaries		2400	2,154,619.00	300,331.00	2,454,950.00	2,278,127.00	226,737.00	2,504,864.00	2.0%
Other Classified Salaries		2900	321,778.00	956,180.00	1,277,958.00	409,460.00	947,403.00	1,356,863.00	6.2%
TOTAL, CLASSIFIED SALARIES			5,196,919.00	5,180,006.00	10,376,925.00	5,524,552.00	5,167,480.00	10,692,032.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,893,284.00	472,873.00	2,366,157.00	2,313,190.00	512,853.00	2,826,043.00	19.4%
PERS		3201-3202	576,307.00	625,551.00	1,201,858.00	619,144.00	640,305.00	1,259,449.00	4.8%
OASDI/Medicare/Alternative		3301-3302	707,506.00	499,167.00	1,206,673.00	750,497.00	494,451.00	1,244,948.00	3.2%
Health and Welfare Benefits		3401-3402	4,691,602.00	1,893,415.00	6,585,017.00	5,104,633.00	1,946,977.00	7,051,610.00	7.1%
Unemployment Insurance		3501-3502	14,153.00	5,794.00	19,947.00	15,091.00	5,586.00	20,677.00	3.7%
Workers' Compensation		3601-3602	417,240.00	165,133.00	582,373.00	489,267.00	177,584.00	666,851.00	14.5%
OPEB, Allocated		3701-3702	346,000.00	0.00	346,000.00	311,000.00	0.00	311,000.00	-10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,646,092.00	3,661,933.00	12,308,025.00	9,602,822.00	3,777,756.00	13,380,578.00	8.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	125,000.00	125,000.00	0.00	822,163.00	822,163.00	557.7%
Books and Other Reference Materials		4200	38,125.00	77,495.59	115,620.59	84,445.00	41,390.59	125,835.59	8.8%
Materials and Supplies		4300	612,835.00	509,223.00	1,122,058.00	663,650.00	392,847.00	1,056,497.00	-5.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	656,857.00	195,835.00	852,692.00	740,900.00	90,390.00	831,290.00	-2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,307,817.00	907,553.59	2,215,370.59	1,488,995.00	1,346,790.59	2,835,785.59	28.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	410,247.00	3,689,795.00	4,100,042.00	427,480.00	3,566,016.00	3,993,496.00	-2.6%
Travel and Conferences		5200	96,271.00	70,428.00	166,699.00	124,287.87	79,460.41	203,748.28	22.2%
Dues and Memberships		5300	33,000.00	855.00	33,855.00	30,500.00	855.00	31,355.00	-7.4%
Insurance		5400 - 5450	387,421.00	0.00	387,421.00	400,000.00	0.00	400,000.00	3.2%
Operations and Housekeeping Services		5500	1,324,752.00	0.00	1,324,752.00	1,387,988.00	0.00	1,387,988.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,250.00	30,487.00	51,737.00	19,750.00	31,487.00	51,237.00	-1.0%
Transfers of Direct Costs		5710	62,024.00	(62,024.00)	0.00	62,024.00	(62,024.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,635,925.00	1,130,505.00	2,766,430.00	1,737,150.00	873,637.00	2,610,787.00	-5.6%
Communications		5900	144,345.00	7,460.00	151,805.00	72,300.00	7,360.00	79,660.00	-47.5%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,115,235.00	4,867,506.00	8,982,741.00	4,261,479.87	4,496,791.41	8,758,271.28	-2.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,050.00	0.00	7,050.00	7,050.00	0.00	7,050.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			7,050.00	0.00	7,050.00	7,050.00	0.00	7,050.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	337,265.00	0.00	337,265.00	450,000.00	0.00	450,000.00	33.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			340,605.00	0.00	340,605.00	453,340.00	0.00	453,340.00	33.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(63,098.00)	63,098.00	0.00	(30,761.00)	30,761.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(131,995.00)	0.00	(131,995.00)	(143,321.00)	0.00	(143,321.00)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(195,093.00)	63,098.00	(131,995.00)	(174,082.00)	30,761.00	(143,321.00)	8.6%
TOTAL, EXPENDITURES			42,752,698.00	20,872,456.59	63,625,154.59	45,980,830.87	20,619,115.82	66,599,946.69	4.7%

Description			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund			8912		0.00	25,000.00	25,000.00	0.00	30,000.00	30,000.00	20.0%
From: Bond Interest and Redemption Fund			8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN					0.00	25,000.00	25,000.00	0.00	30,000.00	30,000.00	20.0%
INTERFUND TRANSFERS OUT											
To: Child Development Fund			7611		105,792.00	0.00	105,792.00	116,127.00	0.00	116,127.00	9.8%
To: Special Reserve Fund			7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					105,792.00	0.00	105,792.00	116,127.00	0.00	116,127.00	9.8%
OTHER SOURCES/USES											
SOURCES											
State Apportionments			8931								
Emergency Apportionments					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds											
Proceeds from Sale/Lease- Purchase of Land/Buildings			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources											
Transfers from Funds of Lapsed/Reorganized LEAs			8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds											
Proceeds from Certificates of Participation			8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases			8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,765,499.04)	11,765,499.04	0.00	(11,730,809.41)	11,730,809.41	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,765,499.04)	11,765,499.04	0.00	(11,730,809.41)	11,730,809.41	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,871,291.04)	11,790,499.04	(80,792.00)	(11,846,936.41)	11,760,809.41	(86,127.00)	6.6%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	48,183,540.00	899,392.00	49,082,932.00	51,375,106.00	825,472.00	52,200,578.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	2,297,105.00	2,347,105.00	85,000.00	2,272,358.00	2,357,358.00	0.0%
3) Other State Revenue		8300-8599	1,076,551.00	2,488,978.00	3,565,529.00	1,041,643.00	1,116,279.00	2,157,922.00	0.0%
4) Other Local Revenue		8600-8799	6,036,276.00	3,884,059.00	9,920,335.00	6,115,834.00	3,880,467.00	9,996,301.00	0.0%
5) TOTAL REVENUES			55,346,367.00	9,569,534.00	64,915,901.00	58,617,583.00	8,094,576.00	66,712,159.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		28,344,153.00	13,070,682.59	41,414,835.59	30,280,791.00	13,293,767.41	43,574,558.41	5.2%
2) Instruction - Related Services	2000-2999		4,889,941.00	1,586,925.00	6,476,866.00	5,852,958.41	1,024,497.41	6,877,455.82	6.2%
3) Pupil Services	3000-3999		1,395,962.00	4,553,068.00	5,949,030.00	1,503,896.82	4,626,657.00	6,130,553.82	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,223,387.00	63,098.00	4,286,485.00	4,266,759.64	30,761.00	4,297,520.64	0.3%
8) Plant Services	8000-8999		3,558,650.00	1,598,683.00	5,157,333.00	3,623,085.00	1,643,433.00	5,266,518.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	340,605.00	0.00	340,605.00	453,340.00	0.00	453,340.00	33.1%
10) TOTAL EXPENDITURES			42,752,698.00	20,872,456.59	63,625,154.59	45,980,830.87	20,619,115.82	66,599,946.69	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			12,593,669.00	(11,302,922.59)	1,290,746.41	12,636,752.13	(12,524,539.82)	112,212.31	-91.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	25,000.00	25,000.00	0.00	30,000.00	30,000.00	0.0%
b) Transfers Out		7600-7629	105,792.00	0.00	105,792.00	116,127.00	0.00	116,127.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,765,499.04)	11,765,499.04	0.00	(11,730,809.41)	11,730,809.41	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,871,291.04)	11,790,499.04	(80,792.00)	(11,846,936.41)	11,760,809.41	(86,127.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			722,377.96	487,576.45	1,209,954.41	789,815.72	(763,730.41)	26,085.31	-97.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,919,137.09	733,995.62	3,653,132.71	3,641,515.05	1,221,572.07	4,863,087.12	33.1%
2) Ending Balance, June 30 (E + F1e)			3,641,515.05	1,221,572.07	4,863,087.12	4,431,330.77	457,841.66	4,889,172.43	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,221,572.07	1,221,572.07	0.00	457,841.66	457,841.66	-62.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,641,515.05	0.00	3,641,515.05	4,431,330.77	0.00	4,431,330.77	21.7%

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

43 69690 0000000
Form 01

Sunnyvale Elementary
Santa Clara County

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.41	0.00
5640	Medi-Cal Billing Option	108,803.48	45,703.48
6300	Lottery: Instructional Materials	161,755.18	240,585.18
6512	Special Ed: Mental Health Services	0.00	2,379.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	13,297.00	13,297.00
7405	Common Core State Standards Implementation	786,551.00	4,712.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	151,165.00	151,165.00
Total, Restricted Balance		1,221,572.07	457,841.66

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	241,560.00	241,560.00	0.0%
4) Other Local Revenue		8600-8799	21,670.00	22,300.00	2.9%
5) TOTAL, REVENUES			263,230.00	263,860.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	115,638.00	117,642.00	1.7%
2) Classified Salaries		2000-2999	145,238.00	146,659.00	1.0%
3) Employee Benefits		3000-3999	100,838.00	107,783.00	6.9%
4) Books and Supplies		4000-4999	3,394.00	4,500.00	32.6%
5) Services and Other Operating Expenditures		5000-5999	3,914.00	3,403.00	-13.1%
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			369,022.00	379,987.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,792.00)	(116,127.00)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	105,792.00	116,127.00	9.8%
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			105,792.00	116,127.00	9.8%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	241,560.00	241,560.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			241,560.00	241,560.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	21,370.00	22,000.00	2.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,670.00	22,300.00	2.9%
TOTAL, REVENUES			263,230.00	263,860.00	0.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	88,821.00	89,649.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,817.00	27,993.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			115,638.00	117,642.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,126.00	123,547.00	1.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,112.00	23,112.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			145,238.00	146,659.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,431.00	13,308.00	16.4%
PERS		3201-3202	12,535.00	12,956.00	3.4%
OASDI/Medicare/Alternative		3301-3302	11,356.00	11,491.00	1.2%
Health and Welfare Benefits		3401-3402	61,542.00	65,598.00	6.6%
Unemployment Insurance		3501-3502	129.00	131.00	1.6%
Workers' Compensation		3601-3602	3,845.00	4,299.00	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,838.00	107,783.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,394.00	4,500.00	32.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,394.00	4,500.00	32.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,194.00	1,678.00	-23.5%
Dues and Memberships		5300	1,275.00	1,275.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	420.00	450.00	7.1%
Communications		5900	25.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,914.00	3,403.00	-13.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			369,022.00	379,987.00	3.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	105,792.00	116,127.00	9.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			105,792.00	116,127.00	9.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			105,792.00	116,127.00	9.8%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	241,560.00	241,560.00	0.0%
4) Other Local Revenue		8600-8799	21,670.00	22,300.00	2.9%
5) TOTAL, REVENUES			263,230.00	263,860.00	0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		300,966.00	310,164.00	3.1%
2) Instruction - Related Services	2000-2999		68,056.00	69,823.00	2.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			369,022.00	379,987.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(105,792.00)	(116,127.00)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	105,792.00	116,127.00	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			105,792.00	116,127.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,846,979.00	1,906,867.00	3.2%
3) Other State Revenue		8300-8599	150,194.00	157,213.00	4.7%
4) Other Local Revenue		8600-8799	729,778.00	692,945.00	-5.0%
5) TOTAL REVENUES			2,726,951.00	2,757,025.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	864,752.20	872,546.20	0.9%
3) Employee Benefits		3000-3999	366,566.00	377,177.00	2.9%
4) Books and Supplies		4000-4999	39,100.00	45,100.00	15.3%
5) Services and Other Operating Expenditures		5000-5999	1,337,810.00	1,224,000.00	-8.5%
6) Capital Outlay		6000-6999	16,604.00	12,000.00	-27.7%
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	131,995.00	143,321.00	8.6%
9) TOTAL EXPENDITURES			2,756,827.20	2,674,144.20	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,876.20)	82,880.80	-377.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,876.20)	82,880.80	-377.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,227.03	260,350.83	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,227.03	260,350.83	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,227.03	260,350.83	-10.3%
2) Ending Balance, June 30 (E + F1e)			260,350.83	343,231.63	31.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	260,350.83	343,231.63	31.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,846,979.00	1,906,867.00	3.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,846,979.00	1,906,867.00	3.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	150,194.00	157,213.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,194.00	157,213.00	4.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	728,828.00	692,385.00	-5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	950.00	560.00	-41.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			729,778.00	692,945.00	-5.0%
TOTAL, REVENUES			2,726,951.00	2,757,025.00	1.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	773,603.20	780,474.20	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,149.00	92,072.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			864,752.20	872,546.20	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89,949.00	92,881.00	3.3%
OASDI/Medicare/Alternative		3301-3302	67,111.00	66,525.00	-0.9%
Health and Welfare Benefits		3401-3402	195,985.00	202,914.00	3.5%
Unemployment Insurance		3501-3502	457.00	462.00	1.1%
Workers' Compensation		3601-3602	13,064.00	14,395.00	10.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			366,566.00	377,177.00	2.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,600.00	4,700.00	-16.1%
Noncapitalized Equipment		4400	5,500.00	3,400.00	-38.2%
Food		4700	28,000.00	37,000.00	32.1%
TOTAL, BOOKS AND SUPPLIES			39,100.00	45,100.00	15.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	500.00	-50.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,000.00	30,000.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,307,810.00	1,191,500.00	-8.9%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,337,810.00	1,224,000.00	-8.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,604.00	12,000.00	-27.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,604.00	12,000.00	-27.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	131,995.00	143,321.00	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,995.00	143,321.00	8.6%
TOTAL, EXPENDITURES			2,756,827.20	2,674,144.20	-3.0%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,846,979.00	1,906,867.00	3.2%
3) Other State Revenue		8300-8599	150,194.00	157,213.00	4.7%
4) Other Local Revenue		8600-8799	729,778.00	692,945.00	-5.0%
5) TOTAL, REVENUES			2,726,951.00	2,757,025.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,624,832.20	2,530,823.20	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		131,995.00	143,321.00	8.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,756,827.20	2,674,144.20	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,876.20)	82,880.80	-377.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,876.20)	82,880.80	-377.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	290,227.03	260,350.83	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			290,227.03	260,350.83	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			290,227.03	260,350.83	-10.3%
2) Ending Balance, June 30 (E + F1e)			260,350.83	343,231.63	31.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	260,350.83	343,231.63	31.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	236,177.08	265,062.88
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	24,173.75	78,168.75
Total, Restricted Balance		260,350.83	343,231.63

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	210.00	175.00	-16.7%
5) TOTAL REVENUES			210.00	175.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	4,500.00	7.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,200.00	4,500.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,990.00)	(4,325.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,990.00)	(4,325.00)	8.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,012.22	37,022.22	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,012.22	37,022.22	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,012.22	37,022.22	-9.7%
2) Ending Balance, June 30 (E + F1e)			37,022.22	32,697.22	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	37,022.22	32,697.22	-11.7%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	210.00	175.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			210.00	175.00	-16.7%
TOTAL, REVENUES			210.00	175.00	-16.7%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,200.00	4,500.00	7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,200.00	4,500.00	7.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,200.00	4,500.00	7.1%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	210.00	175.00	-16.7%
5) TOTAL, REVENUES			210.00	175.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,200.00	4,500.00	7.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,200.00	4,500.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,990.00)	(4,325.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,990.00)	(4,325.00)	8.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,012.22	37,022.22	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,012.22	37,022.22	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,012.22	37,022.22	-9.7%
2) Ending Balance, June 30 (E + F1e)			37,022.22	32,697.22	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	37,022.22	32,697.22	-11.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,100.00	32,430.00	4.3%
5) TOTAL, REVENUES			31,100.00	32,430.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,100.00	32,430.00	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	30,000.00	20.0%
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			(25,000.00)	(30,000.00)	20.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,100.00	2,430.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,742,952.04	8,749,052.04	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,742,952.04	8,749,052.04	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,742,952.04	8,749,052.04	0.1%
2) Ending Balance, June 30 (E + F1e)			8,749,052.04	8,751,482.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,749,052.04	8,751,482.04	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,100.00	32,430.00	4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,100.00	32,430.00	4.3%
TOTAL, REVENUES			31,100.00	32,430.00	4.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	25,000.00	30,000.00	20.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	30,000.00	20.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(25,000.00)	(30,000.00)	20.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,100.00	32,430.00	4.3%
5) TOTAL, REVENUES			31,100.00	32,430.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,100.00	32,430.00	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	30,000.00	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			(25,000.00)	(30,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,100.00	2,430.00	-60.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,742,952.04	8,749,052.04	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,742,952.04	8,749,052.04	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,742,952.04	8,749,052.04	0.1%
2) Ending Balance, June 30 (E + F1e)			8,749,052.04	8,751,482.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,749,052.04	8,751,482.04	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,300.00	61,000.00	16.6%
5) TOTAL, REVENUES			52,300.00	61,000.00	16.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,727.00	207,288.00	-14.2%
3) Employee Benefits		3000-3999	77,442.00	68,947.00	-11.0%
4) Books and Supplies		4000-4999	25,300.00	25,800.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	112,654.00	104,984.82	-6.8%
6) Capital Outlay		6000-6999	4,172,500.00	16,672,500.00	299.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,629,623.00	17,079,519.82	268.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,577,323.00)	(17,018,519.82)	271.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	24,000,000.00	New
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	24,000,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,577,323.00)	6,981,480.18	-252.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,093,774.59	6,516,451.59	-41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,093,774.59	6,516,451.59	-41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,093,774.59	6,516,451.59	-41.3%
2) Ending Balance, June 30 (E + F1e)			6,516,451.59	13,497,931.77	107.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,516,451.59	13,497,931.77	107.1%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,300.00	61,000.00	16.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,300.00	61,000.00	16.6%
TOTAL, REVENUES			52,300.00	61,000.00	16.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	155,723.00	119,133.00	-23.5%
Clerical, Technical and Office Salaries		2400	86,004.00	88,155.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			241,727.00	207,288.00	-14.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,717.00	24,253.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	16,526.00	12,558.00	-24.0%
Health and Welfare Benefits		3401-3402	32,866.00	28,620.00	-12.9%
Unemployment Insurance		3501-3502	109.00	104.00	-4.6%
Workers' Compensation		3601-3602	3,224.00	3,412.00	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,442.00	68,947.00	-11.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,500.00	25.0%
Noncapitalized Equipment		4400	23,300.00	23,300.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,300.00	25,800.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,204.00	5,234.82	0.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	99,500.00	99,500.00	0.0%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,654.00	104,984.82	-6.8%
CAPITAL OUTLAY					
Land		6100	299,000.00	4,299,000.00	1337.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,350,500.00	12,120,500.00	261.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	523,000.00	253,000.00	-51.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,172,500.00	16,672,500.00	299.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,629,623.00	17,079,519.82	268.9%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	24,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	24,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	24,000,000.00	New

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,300.00	61,000.00	16.6%
5) TOTAL, REVENUES			52,300.00	61,000.00	16.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,629,623.00	17,079,519.82	268.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,629,623.00	17,079,519.82	268.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,577,323.00)	(17,018,519.82)	271.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	24,000,000.00	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	24,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,577,323.00)	6,981,480.18	-252.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,093,774.59	6,516,451.59	-41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,093,774.59	6,516,451.59	-41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,093,774.59	6,516,451.59	-41.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			6,516,451.59	13,497,931.77	107.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	6,516,451.59	13,497,931.77	107.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	984,700.00	603,500.00	-38.7%
5) TOTAL, REVENUES			984,700.00	603,500.00	-38.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	190,100.00	168,600.00	-11.3%
5) Services and Other Operating Expenditures		5000-5999	20,400.00	20,400.00	0.0%
6) Capital Outlay		6000-6999	1,278,895.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,489,395.00	189,000.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(504,695.00)	414,500.00	-182.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,695.00)	414,500.00	-182.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,444,567.71	939,872.71	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,444,567.71	939,872.71	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,444,567.71	939,872.71	-34.9%
2) Ending Balance, June 30 (E + F1e)			939,872.71	1,354,372.71	44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	939,872.71	1,354,372.71	44.1%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,700.00	3,500.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	980,000.00	600,000.00	-38.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			984,700.00	603,500.00	-38.7%
TOTAL, REVENUES			984,700.00	603,500.00	-38.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	130,000.00	120,000.00	-7.7%
Noncapitalized Equipment		4400	60,100.00	48,600.00	-19.1%
TOTAL, BOOKS AND SUPPLIES			190,100.00	168,600.00	-11.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,400.00	20,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,400.00	20,400.00	0.0%
CAPITAL OUTLAY					
Land		6100	690,895.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	588,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,278,895.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,489,395.00	189,000.00	-87.3%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	984,700.00	603,500.00	-38.7%
5) TOTAL, REVENUES			984,700.00	603,500.00	-38.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,489,395.00	189,000.00	-87.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,489,395.00	189,000.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(504,695.00)	414,500.00	-182.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,695.00)	414,500.00	-182.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,444,567.71	939,872.71	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,444,567.71	939,872.71	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,444,567.71	939,872.71	-34.9%
2) Ending Balance, June 30 (E + F1e)			939,872.71	1,354,372.71	44.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	939,872.71	1,354,372.71	44.1%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,650.09	6,641.13	6,650.09	6,687.28	6,687.28	6,687.28
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,650.09	6,641.13	6,650.09	6,687.28	6,687.28	6,687.28
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	11.39	11.39	11.39	11.39	11.39	11.39
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	1.52	1.52	1.52	1.52	1.52	1.52
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	12.91	12.91	12.91	12.91	12.91	12.91
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	6,663.00	6,654.04	6,663.00	6,700.19	6,700.19	6,700.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,375,106.00	4.00%	53,430,110.00	4.00%	55,567,314.00
2. Federal Revenues	8100-8299	85,000.00	0.00%	85,000.00	0.00%	85,000.00
3. Other State Revenues	8300-8599	1,041,643.00	2.00%	1,062,476.00	2.00%	1,083,725.00
4. Other Local Revenues	8600-8799	6,115,834.00	2.00%	6,238,151.00	2.00%	6,362,914.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,730,809.41)	8.97%	(12,782,733.00)	6.00%	(13,549,697.00)
6. Total (Sum lines A1 thru A5c)		46,886,773.59	2.44%	48,033,004.00	3.16%	49,549,256.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,816,674.00		25,188,924.00
b. Step & Column Adjustment				372,250.00		377,834.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,816,674.00	1.50%	25,188,924.00	1.50%	25,566,758.00
2. Classified Salaries						
a. Base Salaries				5,524,552.00		5,607,420.00
b. Step & Column Adjustment				82,868.00		84,111.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,524,552.00	1.50%	5,607,420.00	1.50%	5,691,531.00
3. Employee Benefits	3000-3999	9,602,822.00	5.03%	10,086,134.00	5.00%	10,590,441.00
4. Books and Supplies	4000-4999	1,488,995.00	3.00%	1,533,665.00	3.00%	1,579,675.00
5. Services and Other Operating Expenditures	5000-5999	4,261,479.87	3.00%	4,389,324.00	3.00%	4,521,004.00
6. Capital Outlay	6000-6999	7,050.00	112.77%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	453,340.00	10.00%	498,674.00	10.00%	548,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(174,082.00)	3.00%	(179,304.00)	3.00%	(184,683.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	116,127.00	3.00%	119,611.00	3.00%	123,199.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		46,096,957.87	2.52%	47,259,448.00	2.52%	48,451,466.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		789,815.72		773,556.00		1,097,790.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,641,515.05		4,431,330.77		5,204,886.77
2. Ending Fund Balance (Sum lines C and D1)		4,431,330.77		5,204,886.77		6,302,676.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	4,431,330.77		5,204,886.77		6,302,676.77
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,431,330.77		5,204,886.77		6,302,676.77

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,431,330.77		5,204,886.77		6,302,676.77
(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 (Fnnd 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			8,745,239.00		8,799,215.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,431,330.77		13,950,125.77		15,101,891.77
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	825,472.00	4.00%	858,491.00	4.00%	892,831.00
2. Federal Revenues	8100-8299	2,272,358.00	1.00%	2,295,081.00	1.00%	2,318,032.00
3. Other State Revenues	8300-8599	1,116,279.00	1.00%	1,127,442.00	2.00%	1,149,991.00
4. Other Local Revenues	8600-8799	3,880,467.00	3.00%	3,996,881.00	3.00%	4,116,787.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	16.67%	35,000.00	14.29%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	11,730,809.41	8.97%	12,782,733.00	6.00%	13,549,697.00
6. Total (Sum lines A1 thru A5c)		19,855,385.41	6.25%	21,095,628.00	4.61%	22,067,338.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,799,536.82		5,886,529.82
b. Step & Column Adjustment				86,993.00		88,298.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,799,536.82	1.50%	5,886,529.82	1.50%	5,974,827.82
2. Classified Salaries						
a. Base Salaries				5,167,480.00		5,244,992.00
b. Step & Column Adjustment				77,512.00		78,675.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,167,480.00	1.50%	5,244,992.00	1.50%	5,323,667.00
3. Employee Benefits	3000-3999	3,777,756.00	4.95%	3,964,644.00	5.00%	4,162,876.00
4. Books and Supplies	4000-4999	1,346,790.59	2.26%	1,377,195.00	3.00%	1,418,511.00
5. Services and Other Operating Expenditures	5000-5999	4,496,791.41	2.78%	4,621,695.00	3.00%	4,760,346.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,761.00	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,619,115.82	2.31%	21,095,055.82	2.58%	21,640,227.82
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(763,730.41)		572.18		427,110.18
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,221,572.07		457,841.66		458,413.84
2. Ending Fund Balance (Sum lines C and D1)		457,841.66		458,413.84		885,524.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	457,841.66		458,413.84		885,524.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		457,841.66		458,413.84		885,524.02

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,200,578.00	4.00%	54,288,601.00	4.00%	56,460,145.00
2. Federal Revenues	8100-8299	2,357,358.00	0.96%	2,380,081.00	0.96%	2,403,032.00
3. Other State Revenues	8300-8599	2,157,922.00	1.48%	2,189,918.00	2.00%	2,233,716.00
4. Other Local Revenues	8600-8799	9,996,301.00	2.39%	10,235,032.00	2.39%	10,479,701.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	16.67%	35,000.00	14.29%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		66,742,159.00	3.58%	69,128,632.00	3.60%	71,616,594.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,616,210.82		31,075,453.82
b. Step & Column Adjustment				459,243.00		466,132.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,616,210.82	1.50%	31,075,453.82	1.50%	31,541,585.82
2. Classified Salaries						
a. Base Salaries				10,692,032.00		10,852,412.00
b. Step & Column Adjustment				160,380.00		162,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,692,032.00	1.50%	10,852,412.00	1.50%	11,015,198.00
3. Employee Benefits	3000-3999	13,380,578.00	5.01%	14,050,778.00	5.00%	14,753,317.00
4. Books and Supplies	4000-4999	2,835,785.59	2.65%	2,910,860.00	3.00%	2,998,186.00
5. Services and Other Operating Expenditures	5000-5999	8,758,271.28	2.89%	9,011,019.00	3.00%	9,281,350.00
6. Capital Outlay	6000-6999	7,050.00	112.77%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	453,340.00	10.00%	498,674.00	10.00%	548,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(143,321.00)	25.11%	(179,304.00)	3.00%	(184,683.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	116,127.00	3.00%	119,611.00	3.00%	123,199.00
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)		66,716,073.69	2.46%	68,354,503.82	2.54%	70,091,693.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		26,085.31		774,128.18		1,524,900.18
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,863,087.12		4,889,172.43		5,663,300.61
2. Ending Fund Balance (Sum lines C and D1)		4,889,172.43		5,663,300.61		7,188,200.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	457,841.66		458,413.84		885,524.02
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,431,330.77		5,204,886.77		6,302,676.77
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,889,172.43		5,663,300.61		7,188,200.79

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,431,330.77		5,204,886.77		6,302,676.77
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		8,745,239.00		8,799,215.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,431,330.77		13,950,125.77		15,101,891.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.64%		20.41%		21.55%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		6,687.28		6,784.54		6,815.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		66,716,073.69		68,354,503.82		70,091,693.82
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)		66,716,073.69		68,354,503.82		70,091,693.82
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)		2,001,482.21		2,050,635.11		2,102,750.81
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)		2,001,482.21		2,050,635.11		2,102,750.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	6,458.69	6,438.23	0.3%	Met
Second Prior Year (2012-13)	6,703.84	6,643.03	0.9%	Met
First Prior Year (2013-14)*	6,731.34	6,663.00	1.0%	Met
Budget Year (2014-15)	6,700.19			

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)		6,701	6,637	1.0%	Met
Second Prior Year (2012-13)		6,802	6,751	0.7%	Met
First Prior Year (2013-14)		6,916	6,848	1.0%	Met
Budget Year (2014-15)		6,916			

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.

P-2 ADA				
Fiscal Year	Estimated/Unaudited Actuals	Enrollment	Historical Ratio	
	(Form A, Lines 3, 6, and 25)	CBEDS Actual	of ADA to Enrollment	
	(Form A, Lines A4,C1, and C2e)	(Criterion 2, Item 2A)		
Third Prior Year (2011-12)	6,438	6,637		97.0%
Second Prior Year (2012-13)	6,526	6,751		96.7%
First Prior Year (2013-14)	6,650	6,848		97.1%
Historical Average Ratio:				96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	6,687	6,916	96.7%	Met
1st Subsequent Year (2015-16)	6,785	7,182	94.5%	Met
2nd Subsequent Year (2016-17)	6,816	7,329	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)	
LCFF Target (Reference Only)		44,366,744.00	49,390,797.00	51,901,989.00	
		Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6, C1, and C2e)	6,663.00	6,700.19	6,733.69	6,772.07
b.	Prior Year ADA (Funded)		6,663.00	6,700.19	6,733.69
c.	Difference (Step 1a minus Step 1b)		37.19	33.50	38.38
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.56%	0.50%	0.57%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		39,466,160.00	44,366,744.00	49,390,797.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		4,824,760.00	5,024,053.00	2,514,192.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		4,824,760.00	5,024,053.00	2,514,192.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.23%	11.32%	5.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)			12.79%	11.82%	5.66%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A	

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)	44,023,000.00	47,206,650.00	49,094,916.00	51,058,713.00
Percent Change from Previous Year		7.23%	4.00%	4.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		6.23% to 8.23%	3.00% to 5.00%	3.00% to 5.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	48,183,540.00	51,375,106.00	53,430,110.00	55,567,314.00
District's Projected Change in LCFF Revenue:		6.62%	4.00%	4.00%
Basic Aid Standard:		6.23% to 8.23%	3.00% to 5.00%	3.00% to 5.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	34,224,875.85	39,188,003.95	87.3%
Second Prior Year (2012-13)	35,626,820.60	39,985,402.89	89.1%
First Prior Year (2013-14)	37,177,084.00	42,752,698.00	87.0%
	Historical Average Ratio:		87.8%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.8% to 90.8%	84.8% to 90.8%	84.8% to 90.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	39,944,048.00	45,980,830.87	86.9%	Met
1st Subsequent Year (2015-16)	40,882,478.00	47,139,837.00	86.7%	Met
2nd Subsequent Year (2016-17)	41,848,730.00	48,328,267.00	86.6%	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):	12.79%	11.82%	5.66%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.79% to 22.79%	1.82% to 21.82%	-4.34% to 15.66%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.79% to 17.79%	6.82% to 16.82%	.66% to 10.66%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	2,347,105.00		
Budget Year (2014-15)	2,357,358.00	0.44%	Yes
1st Subsequent Year (2015-16)	2,380,081.00	0.96%	Yes
2nd Subsequent Year (2016-17)	2,403,032.00	0.96%	No

Explanation:
(required if Yes)

Federal Funds are not expected to decrease due to sequestration

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	3,565,529.00		
Budget Year (2014-15)	2,157,922.00	-39.48%	Yes
1st Subsequent Year (2015-16)	2,189,918.00	1.48%	Yes
2nd Subsequent Year (2016-17)	2,233,716.00	2.00%	No

Explanation:
(required if Yes)

Reduction due to Common Core

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	9,920,335.00		
Budget Year (2014-15)	9,996,301.00	0.77%	Yes
1st Subsequent Year (2015-16)	10,235,032.00	2.39%	Yes
2nd Subsequent Year (2016-17)	10,479,701.00	2.39%	No

Explanation:
(required if Yes)

Local Revenue is not expected to increase

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	2,215,370.59		
Budget Year (2014-15)	2,835,785.59	28.01%	Yes
1st Subsequent Year (2015-16)	2,910,860.00	2.65%	Yes
2nd Subsequent Year (2016-17)	2,998,186.00	3.00%	No

Explanation:
(required if Yes)

Increase due to expected Text book Adoption

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

First Prior Year (2013-14)	8,982,741.00		
Budget Year (2014-15)	8,758,271.28	-2.50%	Yes
1st Subsequent Year (2015-16)	9,011,019.00	2.89%	Yes
2nd Subsequent Year (2016-17)	9,281,350.00	3.00%	No

Explanation:
(required if Yes)

Services will decrease due to reallocation of Common Core funds to Text book Adoption

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2013-14)	15,832,969.00		
Budget Year (2014-15)	14,511,581.00	-8.35%	Not Met
1st Subsequent Year (2015-16)	14,805,031.00	2.02%	Met
2nd Subsequent Year (2016-17)	15,116,449.00	2.10%	Met

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

First Prior Year (2013-14)	11,198,111.59		
Budget Year (2014-15)	11,594,056.87	3.54%	Met
1st Subsequent Year (2015-16)	11,921,879.00	2.83%	Met
2nd Subsequent Year (2016-17)	12,279,536.00	3.00%	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)

Federal Funds are not expected to decrease due to sequestration

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

Reduction due to Common Core

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

Local Revenue is not expected to increase

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

66,716,073.69			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
66,716,073.69	667,160.74	1,643,433.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,478,657.90	2,800,846.13	3,641,515.05
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,478,657.90	2,800,846.13	3,641,515.05
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	63,844,359.55	66,439,471.67	63,730,946.59
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)	63,844,359.55	66,439,471.67	63,730,946.59
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.3%	4.2%	5.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.8%	1.4%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(899,172.54)	44,935,775.77	2.0%	Not Met
Second Prior Year (2012-13)	1,321,975.63	46,579,188.03	N/A	Met
First Prior Year (2013-14)	722,377.96	42,858,490.00	N/A	Met
Budget Year (2014-15) (Information only)	789,815.72	46,096,957.87		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	2,081,615.00	2,496,334.00	N/A	Met
Second Prior Year (2012-13)	1,597,161.00	1,597,161.46	N/A	Met
First Prior Year (2013-14)	2,848,328.00	2,919,137.09	N/A	Met
Budget Year (2014-15) (Information only)	3,641,515.05			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,687	6,785	6,816
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)
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)	66,716,073.69	68,354,503.82	70,091,693.82
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)	66,716,073.69	68,354,503.82	70,091,693.82
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,001,482.21	2,050,635.11	2,102,750.81
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)	2,001,482.21	2,050,635.11	2,102,750.81

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,431,330.77	5,204,886.77	6,302,676.77
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	8,745,239.00	8,799,215.00
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)	4,431,330.77	13,950,125.77	15,101,891.77
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.64%	20.41%	21.55%
District's Reserve Standard (Section 10B, Line 7):	2,001,482.21	2,050,635.11	2,102,750.81
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(11,765,499.04)			
Budget Year (2014-15)	(11,730,809.41)	(34,689.63)	-0.3%	Met
1st Subsequent Year (2015-16)	(12,782,733.00)	1,051,923.59	9.0%	Met
2nd Subsequent Year (2016-17)	(13,549,697.00)	766,964.00	6.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	25,000.00			
Budget Year (2014-15)	30,000.00	5,000.00	20.0%	Met
1st Subsequent Year (2015-16)	35,000.00	5,000.00	16.7%	Met
2nd Subsequent Year (2016-17)	40,000.00	5,000.00	14.3%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	105,792.00			
Budget Year (2014-15)	116,127.00	10,335.00	9.8%	Met
1st Subsequent Year (2015-16)	119,611.00	3,484.00	3.0%	Met
2nd Subsequent Year (2016-17)	123,199.00	3,588.00	3.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:
(required if NOT met)

1b. 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)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	50	BOND INTEREST and REDEMPTION FUND	BOND INTEREST and REDEMPTION FUND	130,814,649
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	State or Federal	Paid by Fund charged	275,000

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

TOTAL:				131,089,649

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,886,613	1,886,613	1,886,613	1,886,613
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	40,000	40,000	40,000	40,000

Other Long-term Commitments (continued):

Total Annual Payments:	1,926,613	1,926,613	1,926,613	1,926,613
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

7,997,758.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

7,997,758.00

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

Actuarial

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

Jul 01, 2013

5. OPEB Contributions

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

941,634.00

941,634.00

941,634.00

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

311,000.00

350,000.00

350,000.00

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

311,000.00

350,000.00

350,000.00

- d. Number of retirees receiving OPEB benefits

42

45

45

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	343.9	352.9	355.0	358.0

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

293,407

	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

- 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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,357,217	4,575,078	4,803,832
3. Percent of H&W cost paid by employer	100% employee, 70% dependent	100% employee, 70% dependent	
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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:

Yes		
440,110	446,712	453,412

Result of reopening negotiations for FY 13-14 to match with classified employees

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	442,759	459,243	466,132
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

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	226.7	234.5	235.0	235.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

123,514

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,263,441	2,376,613	2,495,444
100% employee, 70% dependent	100% employee, 70% dependent	100% employee, 70% dependent
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
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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)
Yes	Yes	Yes
154,077	160,380	162,786
1.5%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	42.8	44.8	44.8	44.8

**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)

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)

--	--	--

**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)

**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)

**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)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 19, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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: 819 W. Iowa Ave. Sunnyvale, CA

Date: May 29, 2014

Place: 819 W. Iowa Ave. Sunnyvale, CA

Date: June 05, 2014

Time: 7 P.M.

Adoption Date: June 19, 2014

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Nella Kovner

Telephone: 408.522.8200 X210

Title: CFO / Director of Fiscal Services

E-mail: nella.kovner@sesd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 19, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

JPA name: SCC Schools' Insurance Group

JPA address: 3233 Union Ave. San Jose, CA 95124 tel: 408.558.0600

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Nella Kovner

Title: CFO / Director of Fiscal Services

Telephone: 408.522.8200 X210

E-mail: nella.kovner@sesd.org

SACS2014 Financial Reporting Software - 2014.1.0
5/25/2014 10:52:52 AM

43-69690-0000000

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

Sunnyvale Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must

net to zero.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

SACS2014 Financial Reporting Software - 2014.1.0
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43-69690-0000000

July 1 Budget (Single Adoption)
2014-15 Budget
Technical Review Checks

Sunnyvale Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

PASSED

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

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

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

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

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

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

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

Checks Completed.