

LCAP AND BUDGET



2014-2015 FISCAL YEAR



SAN JOSÉ UNIFIED SCHOOL DISTRICT

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TO OUR COMMUNITY

June 6, 2014

San José Unified is moving forward together. Students, teachers, staff, parents, and community partners are moving forward together to eliminate the opportunity gap and provide every student with the finest 21st century education.

Anchored by the board of education's policy on equity and driven by the district's strategic plan, San José Unified is committed to ensuring that all students are inspired and prepared to succeed in a global society.


The accompanying local control and accountability plan (LCAP) and budget reflect that commitment. More specifically, they reflect the district's continuous efforts to:

- provide a high-quality and comprehensive instructional program;
- ensure students, staff, parents, and community are both satisfied and engaged;
- demonstrate effective, efficient, and exemplary practices in all divisions, departments, and schools;
- attract, recruit, support, and retain a highly-effective and diverse workforce; and
- align resources to the strategic plan and equity policy and demonstrate cost-effective budget management.

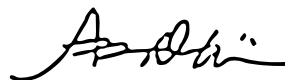
Pursuant to California Education Code paragraph (1) of subdivision (b) of section 52062 and as required by paragraph (1) of subdivision (a) of section 42127, the San José Unified School District Board of Education shall hold a public hearing on Thursday, June 12, 2014 to solicit the recommendations and comments of members of the public on the accompanying local control and accountability plan and budget.

Further, and pursuant to California Education Code paragraph (2) of subdivision (b) of section 52062 and as required by paragraph (2) of subdivision (a) of section 42127, the San José Unified School District Board of Education shall adopt a local control and accountability plan and a budget on Thursday, June 26, 2014 and subsequently file that LCAP and budget with the county superintendent of schools.

On behalf of our colleagues throughout SJUSD, we are pleased to share the following information with you; we look forward to seeing you and hearing from you on June 12th and June 26th; and we thank you for your ongoing support as we continue to move forward together.



Stephen McMahon
Chief Business Officer



Jason Willis
Asst. Supt. of Community Engagement

EXECUTIVE SUMMARY

CONTEXT

San José Unified, like all school districts throughout California, was forced to weather the most drastic cuts to public education funding in the state's history beginning with the 2008-2009 fiscal year. With funding at only 80% of what SJUSD should have received, it was necessary for the district to reduce expenses wherever and whenever possible. Prudent stewardship allowed the district to successfully navigate these unprecedented cuts and, while the reductions were kept away from the classroom to the greatest extent possible, educational experiences for students were negatively impacted throughout California as a result of the state's fiscal crisis.

Due to the passage of California Proposition 30 in November of 2012 and the rebounding state economy, the cuts ended with the 2013-2014 fiscal year and per pupil revenues to the district are now increasing. While revenues have changed dramatically in a short period of time, California remains at the bottom of funding per pupil nationally, which necessitates that the prudent stewardship of the district's resources not change. Rather than simply restoring what was cut, strategic investments are being made in services to students and in the district's workforce to maximize the educational experiences for students, with each investment stemming directly from San José Unified's 2012-2017 strategic plan.

LOCAL CONTROL FUNDING FORMULA (LCFF) AND LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) represents the biggest change to how California's public schools are funded in forty years. This legislation, which was passed by the legislature and signed into law by the governor on July 1, 2013, creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. The LCFF is not scheduled to be fully implemented and funded until 2020-2021, with amendments to the law along the way anticipated. Currently, the LCFF includes the following components for school districts:

- Provides a base grant for each local educational agency (LEA) equivalent to \$7,643 per average daily attendance (ADA). \$6,845 for grades K-3; \$6,947 for grades 4-6; \$7,154 for grades 7-8; and \$8,289 for grades 9-12.
- Provides an adjustment of 10.4%, or \$685, on the base grant amount for grades K-3. SJUSD has a collectively bargained agreement for an annual average class enrollment to ensure receipt of these funds.
- Provides an adjustment of 2.6%, or \$216, on the base grant amount for grades 9-12.
- Provides a supplemental grant equal to 20% of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. This combination of factors is referred to as the unduplicated count.

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- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment. San José Unified, based on its district-wide enrollment of 46% targeted students, does not qualify for a concentration grant.

San José Unified works with the County Office of Education and School Services of California to develop multi-year LCFF revenue assumptions. The table below captures current projections.

LCFF	2013-2014	2014-2015	2015-2016	2016-2017
cost-of-living adjustment	1.565%	0.85%	2.1%	2.3%
full funding target per average daily attendance	\$7,769	\$7,827	\$8,000	\$8,193
actual funding per average daily attendance (ADA)	\$6,600	\$7,149	\$7,256	\$7,395
shortfall between target and actual per ADA	\$1,169	\$678	\$744	\$798
total ADA (see page 5 for enrollment details)	31,267	30,851	30,692	30,442
total shortfall (per ADA shortfall times total ADA)	\$36,551,123	\$20,916,978	\$22,834,848	\$24,292,716

Beginning on July 1, 2014, school districts are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP) as part of the LCFF. Complete information on San José Unified's LCAP can be found in that section of this document.

CALIFORNIA STATE BUDGET

On Sunday, June 15, 2014, the California Legislature passed the largest budget in the state's history, approximately \$108 billion, and sent that budget to Governor Brown. At the time this document was published, the governor had not yet signed the budget into law; however, all indications are that he will do so. The state budget contains \$60.9 billion in K-12 education funding for the 2014-2015 fiscal year. Most of the funding will be allocated as expected based on the governor's January budget proposal and his subsequent May revision. Changes that did occur will be reflected when San José Unified reports its unaudited actuals for the 2013-2014 fiscal year in September 2014. Worth noting now are two dramatic changes that will significantly alter the district's financial situation and projections going forward.

The first is the mandatory increases to the amount the district must contribute for each employee in the California State Teachers' Retirement System (CalSTRS). The district currently contributes 8.25% of the eligible employee's salary to CalSTRS. Those rates are set to increase as follows beginning with the 2014-2015 fiscal year and through the 2020-2021 fiscal year: 8.88%, 10.73%, 12.58%, 14.43%, 16.28%, 18.13%, and 19.1%. CalSTRS does have a

EXECUTIVE SUMMARY

substantial unfunded liability that needs to be addressed. This approach to addressing the problem will alter how school districts throughout the state compensate CalSTRS eligible employees. The CalSTRS change had been recently raised as a possibility and was not completely unexpected.

The second change worth noting now was completely unexpected. The budget passed by the legislature and awaiting the governor's signature includes, within the education trailer bill, language limiting the ability of school districts to maintain budget reserves. In brief, this new reserve language would place a cap on the amount of reserves for economic uncertainties that a school district could maintain. The full restrictions would commence in the first fiscal year following a state transfer to what is known as the "rainy-day fund". The rainy-day fund is subject to voter approval in November 2014. This change was forcefully opposed by districts throughout the state for being fiscally irresponsible, counter to the principles of the LCFF, and for failing to recognize the importance of prudent planning in maintaining school district solvency. Districts throughout the state, including SJUSD, will be forced to completely change their approach to financial planning as a result of this new reserve language as maintaining prudent reserves to safeguard against fluctuations in state funding will no longer be allowed.

SPECIAL RESERVES

Districts with more than 30,000 students are required to maintain a reserve for economic uncertainties equal to at least 2% of the general fund and 3% when enrollment is fewer than 30,000 students. Beginning with this fiscal year, the district began projecting for a 3% reserve based on projected enrollment declines. With the state's economic crisis having passed, San José Unified is spending down some of its reserves. As shown in the graph to the right, the district currently has healthy reserves and had projected to maintain them going forward. However, as mentioned in the preceding section, changing the level of reserves for economic uncertainties a school district would be allowed to maintain would markedly alter the district's planning, actions, and resulting projections.

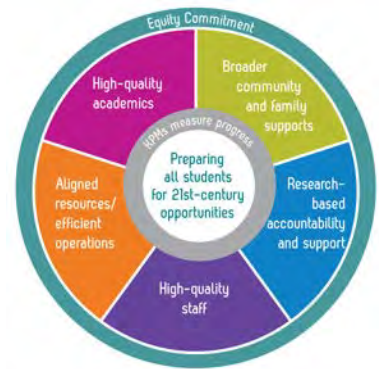


OPPORTUNITY21

San Jose Unified's 2012–2017 Strategic Plan, OPPORUNITY21, builds on the district's past progress while offering many dramatic changes that are driven by student outcomes, research

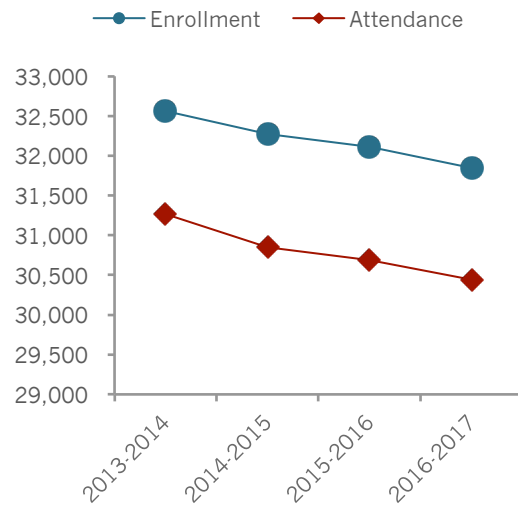
EXECUTIVE SUMMARY

on effective practices, and a relentless focus on fulfilling the district's mission and realizing its vision. Anchored by the district's equity commitment, focused on a 21st century educational experience, using key performance measures for accountability, and built to achieve five key objectives, the strategic plan is the district's guiding document. For the 2014-2015 fiscal year, the workforce is the priority strategy, due to the fact that student outcomes depend on the District's ability to attract, recruit, support, and retain a highly effective and diverse workforce.



ENROLLMENT

Following several years of enrollment declines, San José Unified experienced a 2,000-student enrollment increase between the 2006-2007 and 2011-2012 school years. The district once again began experiencing enrollment declines beginning with the 2012-2013 school year and had been projecting enrollment declines of approximately 400 students annually. The actual decline has not been as steep as projected. The district is now projecting smaller declines, as shown to the right and below. For the 2014-2015 school, the district is budgeting for a 46% unduplicated count of English-language learners, low-income students, and foster youth per the LCFF.



SJUSD STUDENTS	2013-2014	2014-2015	2015-2016	2016-2017
total enrollment and change from prior year	32,565 (57)	32,275 (290)	32,109 (166)	31,847 (262)
average daily attendance and change from prior year	31,267 (53)	30,851 (416)	30,692 (159)	30,442 (250)
average daily attendance as a percentage of enrollment	96.01%	95.59%	95.59%	95.59%

CHARTER SCHOOLS

The district is continually monitoring enrollment patterns at charter schools. Charter school enrollment directly impacts the overall student enrollment patterns for San José Unified and, therefore, the district's revenue and expenses. Currently, the number of SJUSD students

EXECUTIVE SUMMARY

enrolled at district-authorized charter schools, specifically Bachrodt Elementary School and Downtown College Prep High, is 805 students. This will increase in the next couple of years with the opening of Downtown College Prep Middle School in 2014-2015 and ACE Middle School in 2015-2016. Charter schools authorized by the Santa Clara County Office of Education and operating within San José Unified boundaries are projected to have steady enrollment, with no additional schools opening in 2014-2015.

STAFFING AND CLASS SIZE

Consistent with the Local Control Funding Formula (LCFF) and the district's strategic plan, total allocated staffing for the 2014-2015 fiscal year will increase over the prior fiscal year. The table below summarizes total full-time equivalent (FTE) positions:

FTE POSITIONS	2013-2014	2014-2015	2015-2016	2016-2017
certificated	1883.29	1896.60	1891.60	1883.60
classified	1117.88	1132.27	1132.27	1132.27
grand total	3001.17	3028.87	3023.87	3015.87

Teacher-to-student regular classroom ratios are set as follows for 2014-2015:

- Transitional Kindergarten through Third = 30 to 1
- Fourth Through Eighth = 31 to 1
- Ninth Through Twelfth = 33 to 1

Sites will be receiving amended staffing allocations for the 2014-2015 fiscal year driven by the LCFF and the district's strategic plan. Most notable are dedicated positions based on a site's population of English learners, low-income students, and foster youth; the doubling of academic counselors at the secondary level; and the continued and increased investment in the Teacher Quality Panel (TQP). Consistent with the priority strategy of attracting, recruiting, supporting, and retaining a highly effective and diverse workforce, San José Unified has made, and continues to make, a significant financial commitment to ensuring that there is high-quality teaching in every classroom. Administrators and consulting teachers (CTs), with district-wide support, utilize the recently overhauled teacher evaluation system to monitor and enhance teaching.

EMPLOYEE BENEFITS

During the 2013-2014 school year, San José Unified and the exclusive unions/associations representing all district employees engaged in coordinated bargaining to overhaul employee health and welfare benefits. The resulting agreement covers all aspects of health and welfare benefits, including plan design and costs. Beginning with the 2014-2015 fiscal year, each full-time employee will be allocated \$13,259 for health and welfare benefits. This amount will automatically adjust to reflect increases or decreases in state funding. The Health and Welfare

EXECUTIVE SUMMARY

Benefits Board (HWBB), which is comprised of up to three representatives from the District and up to three representatives from each of the collective bargaining units, will use oversee these funds. The HWBB is charged with designing health and welfare benefit plans and setting employee contribution rates for all employees at a total cost that is within the annually allocated amount. For the 2014-2015 fiscal year, the HWBB will offer employees a choice of a HMO medical plan, Kaiser, or a PPO medical plan, Foundation. In addition, employees receive dental coverage and life insurance. The cost of health and welfare benefits to a full-time employee in 2014-2015 will be \$0 annually; the cost to a full-time employee with a dependent will be \$1,200 annually; and the cost to a full-time employee with family coverage will be \$2,400 annually, with each of those amounts prorated based on the employees full-time equivalent status.

COMMON CORE STATE STANDARDS (CCSS)

San José Unified has been working on its implementation of the Common Core State Standards (CCSS) for several years and is well ahead of most districts in California. Teachers throughout the district are implementing the standards and providing input on lessons and assessments developed by their peers. Teachers have also spent time collaborating with their grade-level or same-subject colleagues and are sharing best practices. This effort has been supported by the one-time CCSS implementation funds the district has received. Per its spending plan for these funds, the district will spend \$3,281,420 on instructional materials, \$1,721,780 on professional development, and \$1,530,000 on technology, specifically a district-wide upgrade of the current wireless network. The total \$6,533,200 the district has received will be encumbered by the close of the 2014-2015 fiscal year.

1% STATISTICS

The following table highlights a selection of measures that reflect the impact of a 1% change.

DESCRIPTION	2013-2014	2014-2015	2015-2016	2016-2017
revenue from a 1% cost-of-living adjustment (COLA)	\$2,063,700	\$2,205,675	\$2,227,074	\$2,251,055
1% increase in average daily attendance (ADA)	326 students	323 students	321 students	318 students
LCFF change for 1% increase in ADA	\$2,149,362	\$2,307,485	\$2,329,871	\$2,354,958
LCFF change per ADA from 1% COLA increase	\$66	\$71	\$73	\$74
1% general fund salary increase	\$1,951,573	\$1,991,002	\$2,019,291	\$2,043,481
1% of the general fund for special reserve	\$3,194,631	\$3,124,655	\$3,151,149	\$3,158,103

OVERVIEW OF LCAP

BACKGROUND

California's newly adopted Local Control Funding Formula (LCFF) provides significant autonomy to local educational agencies (LEAs) on how resources will be allocated to best meet the needs of students. The local control and accountability plan (LCAP) is the mandated document where the LEA must explain its rationale for allocating dollars to specific strategies, how it will meet an established set of state priorities, and how feedback from the community is incorporated to develop and refine the plan.

The district's strategic plan, OPPORTUNITY21, is at the heart of San José Unified's LCAP. The development of the strategic plan took a full year and included input from over 3,500 stakeholders during a series of staff, parent, and community meetings at every school site. Reengaging the SJUSD community was key to the development of the LCAP. The dialogue with the community aligned the state's eight required priorities and the strategic plan's five key objectives, while also focusing the work required by the district's strategic plan.

The district's LCAP, which can be found in Appendix A, utilizes the state-required template. That template has three main sections to address the state's eight priorities. The eight state priorities are:

- basic services
- state standards
- course access
- parental involvement
- pupil engagement
- school climate
- pupil achievement
- other pupil outcomes

The three main sections of the state-required LCAP template are:

- section 1 – stakeholder engagement: process used to engage parents, pupils, and the community and how this engagement contributed to the development of the plan
- section 2 – goals and progress indicators: annual goals and expected progress toward meeting goals; goals must explicitly address the eight state priorities
- section 3 – actions, services, and spending: annual actions to be performed to meet the goals and expenditures to implement each action

LCAP SUMMARY

Section 1 – stakeholder engagement: OPPORTUNITY21's five objectives framed the feedback solicited from the community during the engagement process. SJUSD executed a series of strategies to ensure that as many stakeholders as possible were included in a manner that positively impacted the development and review of the LCAP.

- February 2014: over 3,300 stakeholders responded to a survey, representing 20% of staff and 10% of parents; respondents rated the five strategic plan objectives by importance, with high-quality academics and high-quality staff being the top priorities

OVERVIEW OF LCAP

- February and March 2014: six community meetings were attended by approximately 350 community members from throughout the district; over 200 written comments and questions were received, with half related to high-quality academics
- May and June 2014: draft LCAP was reviewed by district parent advisory committees with the superintendent responding in writing; revised plan posted on the district website for public review in advance of the Board of Education's public hearing on June 12, 2014

Section 2 – goals and progress indicators: OPPORTUNITY21's five objectives and fifteen underlying strategies clearly align with the state's eight priorities and also highlight several local priorities that go beyond the state's requirements. Those local priorities include eliminating the opportunity gap, ensuring 21st century skills for all students, a high-quality staff, resource allocation based on student need, efficient and effective practices, and results-driven accountability. The five objectives align to the LCAP goals and progress indicators map directly to these areas.

Section 3 – actions, services, and spending: The total pool of general fund revenue under the LCAP for 2014-2015 is approximately \$307 million, of which \$249 million, or 81%, is dedicated to the direct implementation of OPPORTUNITY21 and aligns with the LCAP goals. The remaining 19%, \$58 million, is for necessary operations such as utilities, accounting, transactional human resources, custodial services, payroll, routine maintenance, et cetera. Further, SJUSD restructured the allocation of funds to provide supplemental services to all English-language learners, low-income students, and foster youth per the LCFF. The LCAP in Appendix A details how expenditures support the district's strategic plan. As an overview:

- \$198.7 million, plus an additional \$13.9 million for identified students, to provide a high-quality and comprehensive instructional program;
- \$5.7 million to attract, recruit, support, and retain a highly-effective and diverse workforce;
- \$29.5 million to ensure students, staff, parents, and community are both satisfied and engaged;
- \$0.6 million to demonstrate effective, efficient, and exemplary practices in all divisions, departments, and schools; and
\$0.5 million to align resources to the strategic plan and equity policy and demonstrate cost-effective budget management.

OVERVIEW OF FUNDS

GENERAL INFORMATION

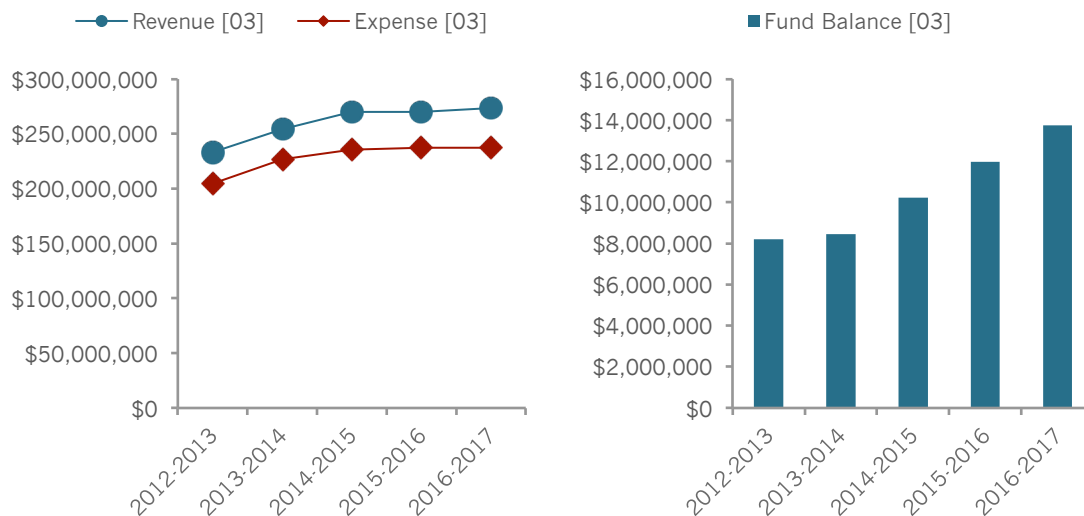
Pages 10 through 17 provide an overview of all district funds by major category. Specifically:

- unrestricted general fund [03]
- restricted general fund [06]
- special revenue funds [121, 131, 141, and 171]
- capital project funds [211, 214, 215, and 251]
- debt service fund [511]
- self insurance funds [671 and 672]

Other than the debt service fund, there is an introductory statement and a pair of graphs for each fund. The revenue and expense graphs include all revenues and expenses within the fund, but do not include transfers and contributions. The transfer and contribution information, along with further fund details, can be found in the summary tables in Appendix B.

UNRESTRICTED GENERAL FUND

Fund 03: The unrestricted general fund captures everything not otherwise addressed in the budget. It represents the bulk of both the district's revenues and expenses. Total revenue within the unrestricted general fund amounts to approximately \$8,750 per pupil for the 2014-2015 fiscal year. On its own, the unrestricted general fund has revenues that exceed expenses. However, due to the need to support other funds with contributions, primarily routine repair and maintenance along with special education (see below), the unrestricted general fund requires a transfer from the special reserve fund. Despite this transfer, the special reserve fund is projected to maintain a strong fund balance in 2014-2015 and beyond. However, planning, actions, and decisions must be revised as a result of the pending limit on allowable reserves.



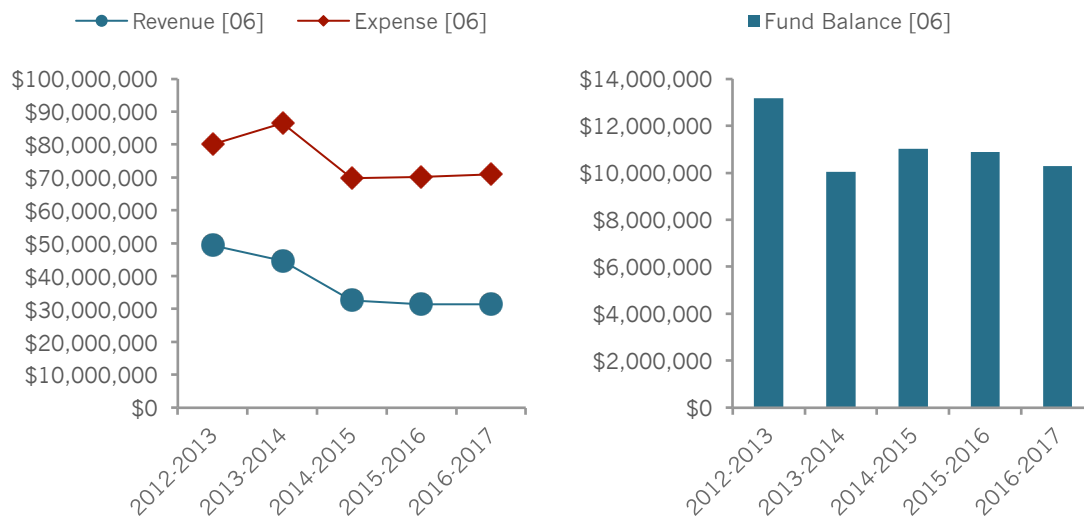
OVERVIEW OF FUNDS

RESTRICTED GENERAL FUND

Fund 06: The restricted general fund includes programs and activities that are, as the name implies, restricted to specific purposes. Under the Local Control Funding Formula (LCFF), many previously restricted programs and activities permanently shifted out of the restricted general fund, resulting in the revenue and expense declines shown in 2014-2015. The restricted general fund includes the following:

- ♦ federal categorical programs – revenue and expenses, of approximately \$8 million annually, match and there is no fund balance
- ♦ local grants – these grants, at about \$3 million per year, are received and expended per the requirements of the grant itself, leaving no fund balance
- ♦ routine repair and maintenance – this fund receives no revenue and relies upon a contribution of over \$9 million annually from the unrestricted general fund to cover the costs of regular repair and maintenance of district facilities
- ♦ state categorical programs – the LCFF eliminated most state categorical programs, the remaining ones receive and spend approximately \$5 million annually
- ♦ vehicle repair and replacement – the 2014-2015 fund balance for district vehicles is budgeted to be slightly over \$1.1 million
- ♦ special education – with \$16 million in revenues and \$45 million in expenses budgeted for 2014-2015, special education requires a significant contribution from the unrestricted general fund.

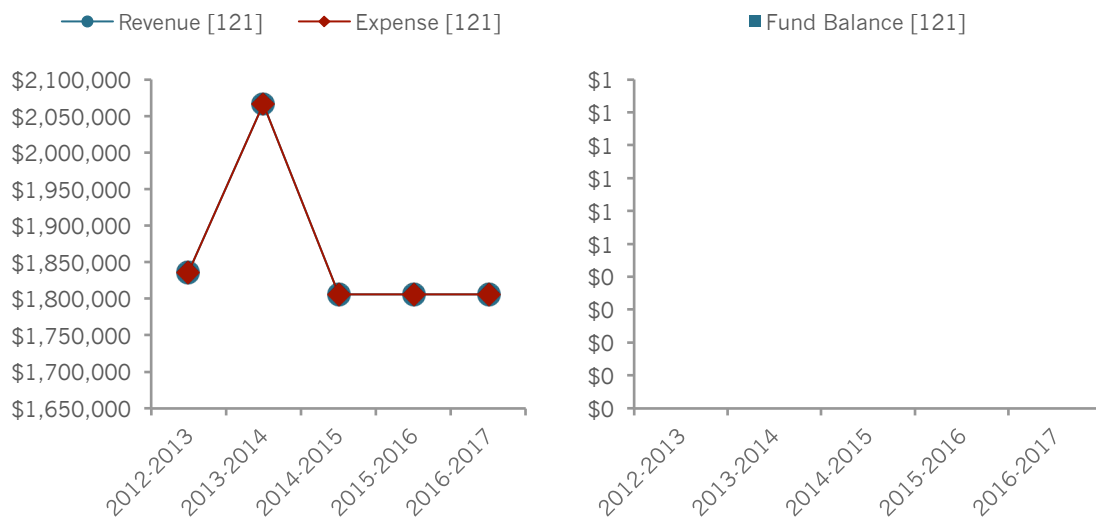
Routine repair and maintenance and special education annually strain the unrestricted general fund as their expenses greatly exceed their revenues.



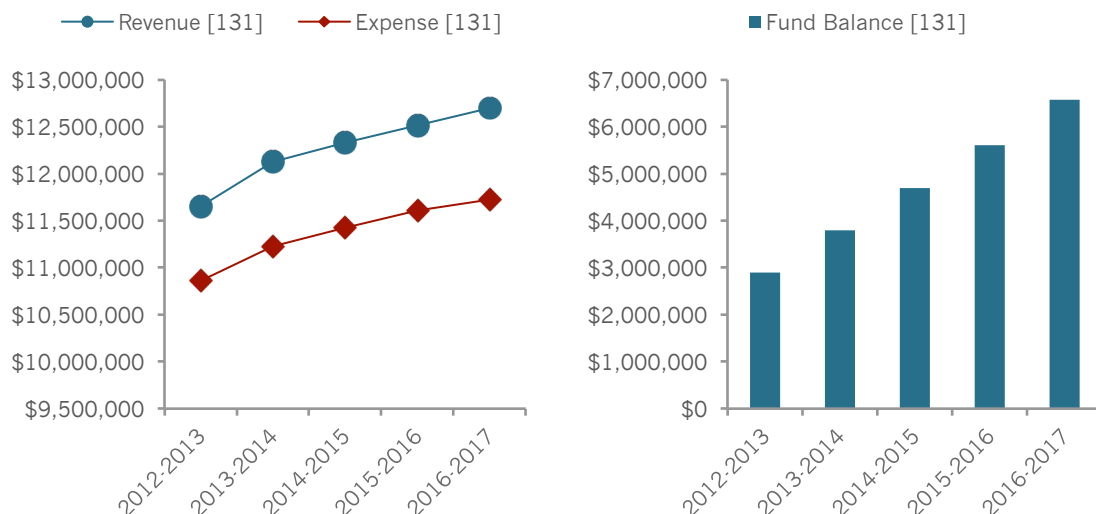
OVERVIEW OF FUNDS

SPECIAL REVENUE FUNDS

Fund 121: The child development fund accounts for the district's participation in the California State Preschool Program, the largest state-funded preschool program in the nation. Revenues match expenses for this program on an annual basis, resulting in no fund balance. Major changes will result from the state's \$256 million early childhood education package that is part of the budget recently passed by the legislature and awaiting the governor's signature.

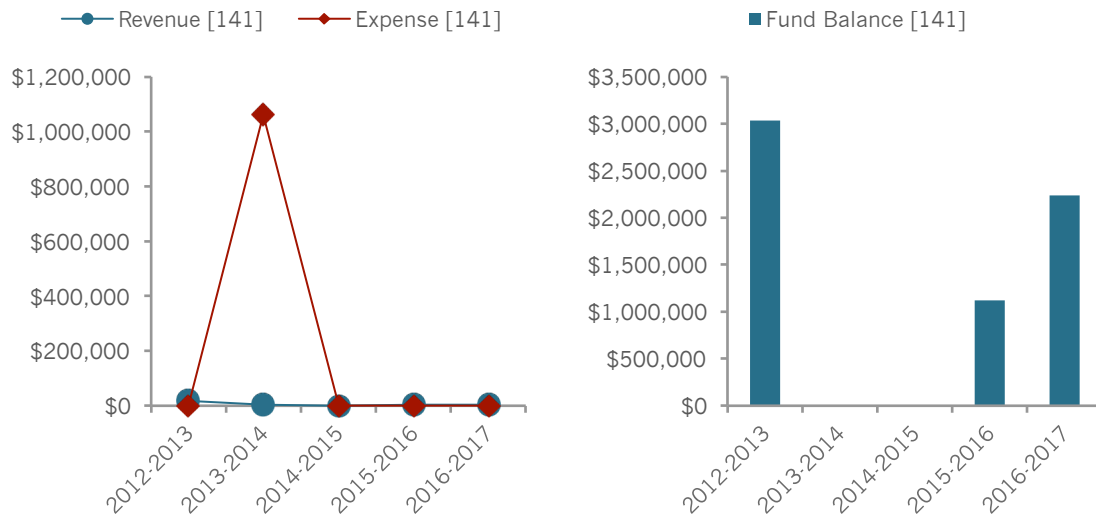


Fund 131: The cafeteria fund captures all aspects of the district's student nutrition programs. For several years, revenues have outpaced expenses and the fund balance is projected to exceed the target of \$3,000,000 by the close of the 2013-2014 fiscal year, which is equal to three months of operating reserves. Beginning with the 2014-2015 fiscal year, reserves will begin to lower to the target by enhancing services and meal offerings to students.

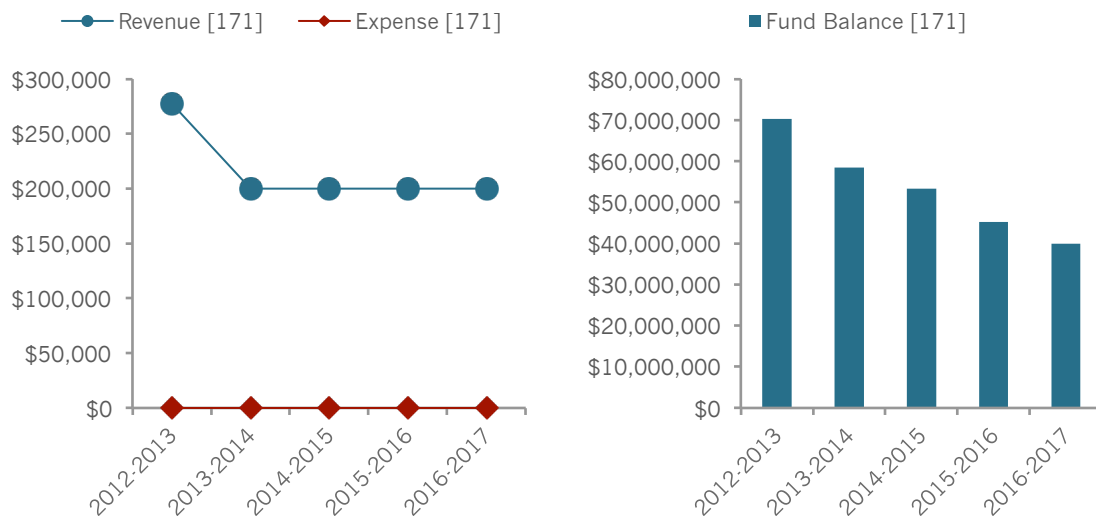


OVERVIEW OF FUNDS

Fund 141: Activity in this fund is an anomaly as there is currently no dedicated revenue to the fund. This makes it necessary for other funds and bond resources to support facility needs. The district needs additional sources in order to address all deferred maintenance needs, with current estimates indicating an annual average need of \$15,000,000 to maintain existing facilities to standard.



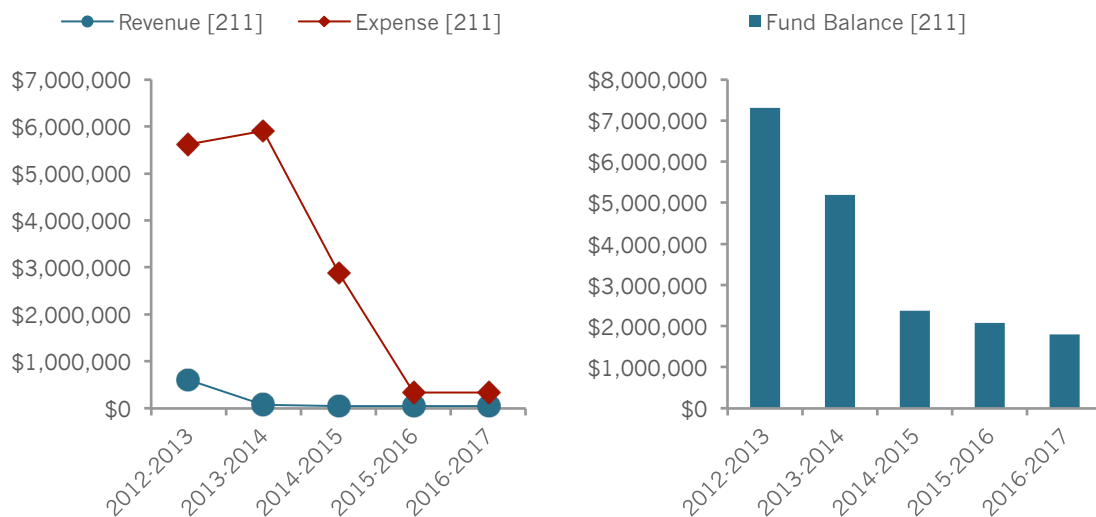
Fund 171: The special reserve fund is where surplus funds are held that have not otherwise been dedicated. The district has built healthy reserves that exceed what is necessary for economic uncertainties. Current projections have special reserves available at the close of 2016-2017 in an amount that is \$30 million over the required minimum of \$9.5 million. However, that must be revised as a result of the pending limit on allowable reserves.



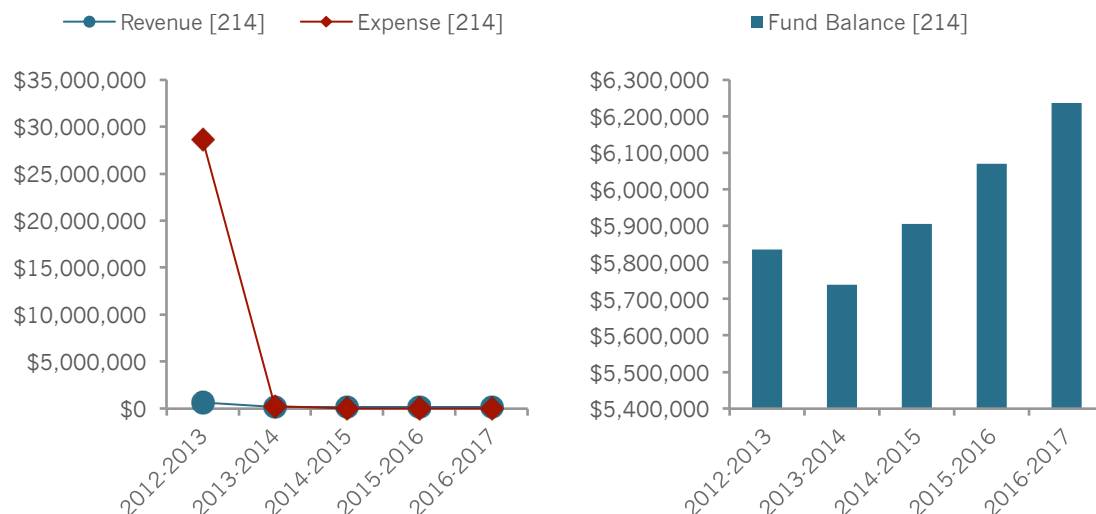
OVERVIEW OF FUNDS

CAPITAL PROJECT FUNDS

Fund 211: The building fund receives almost all of its revenue from state bond funds and insurance proceeds. Neither source is currently generating revenue. However, maintenance and facility needs throughout the district remain. As those needs are addressed and there is no revenue, the fund balance dwindles. The building fund is projected to be, for all intents and purposes, depleted by the close of the 2014-2015 fiscal year.

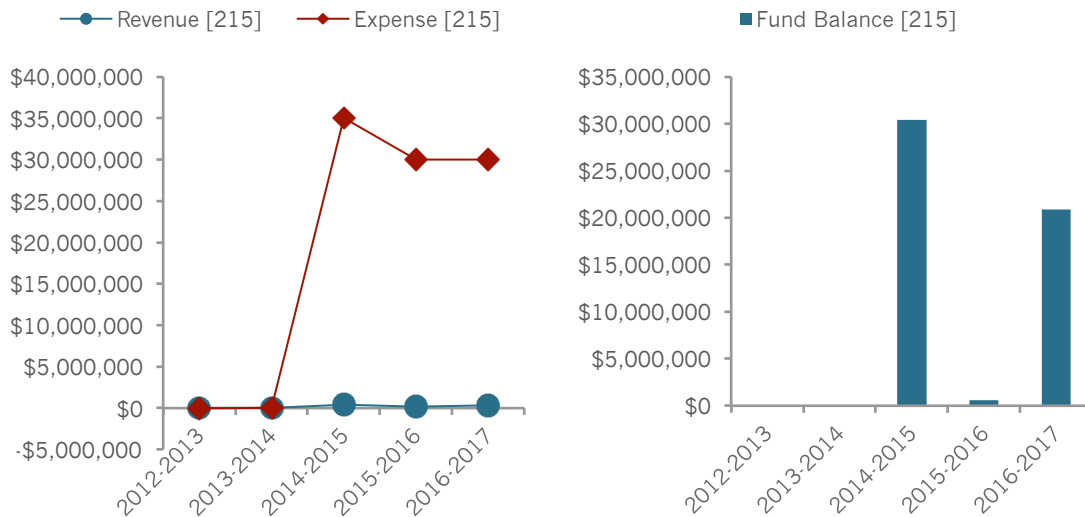


Fund 214: The district previously issued certificates of participation (COPs) and quality zone academy bonds (QZABs) for facility improvement projects. All but one of the QZABs have been repaid. That final QZAB, in the amount of \$6,000,000, is scheduled to be repaid in 2016-2017. The fund balance available in the certificates of participation fund along, with the interest that fund balance is earning annually, will be used to retire the final QZAB.

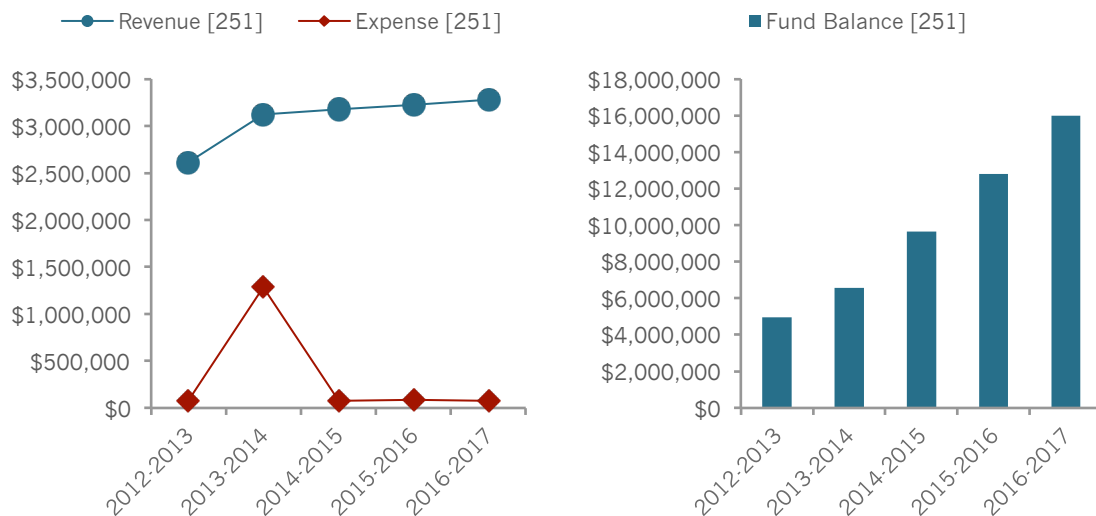


OVERVIEW OF FUNDS

Fund 215: The Measure H fund is exclusively for the revenues and expenses resulting from the November 2012 voter-approved general obligation bonds. The district issued \$98,280,000 in bonds in January of 2013. The next issuance of bonds is scheduled for January of 2015. The Measure H Citizens' Bond Oversight Committee (CBOC) actively reviews and reports all on Measure H revenues and expenses.



Fund 251: Developer fees are collected per state law and in coordination with the City of San José to mitigate the impact of property development within the district's boundaries. These funds allow the district to improve and expand facilities due to enrollment growth. Construction within San José is up and the revenue to the fund is increasing. Accordingly, projects are being identified in areas with enrollment growth.



OVERVIEW OF FUNDS

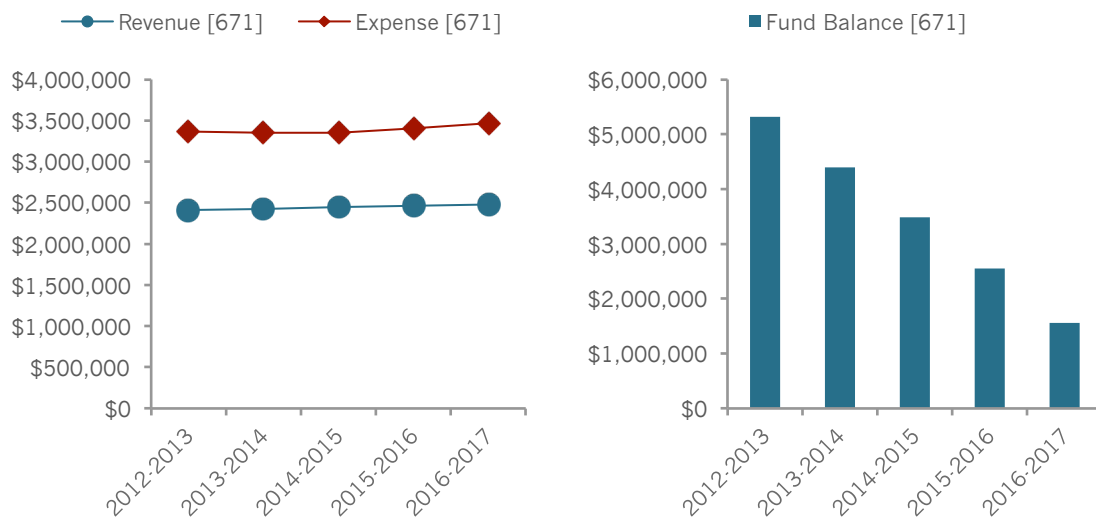
DEBT SERVICE FUND

Fund 511: In November of 2012, the district's voters authorized the issuance of \$290,000,000 in general obligation bonds. These bonds are repaid from ad valorem property taxes that are collected by the County of Santa Clara. The final amounts for 2013-2014 and the projected amounts for 2014-2015 will be provided to SJUSD at the close of the fiscal year and will be available as part of the district's unaudited actuals report in September 2014.

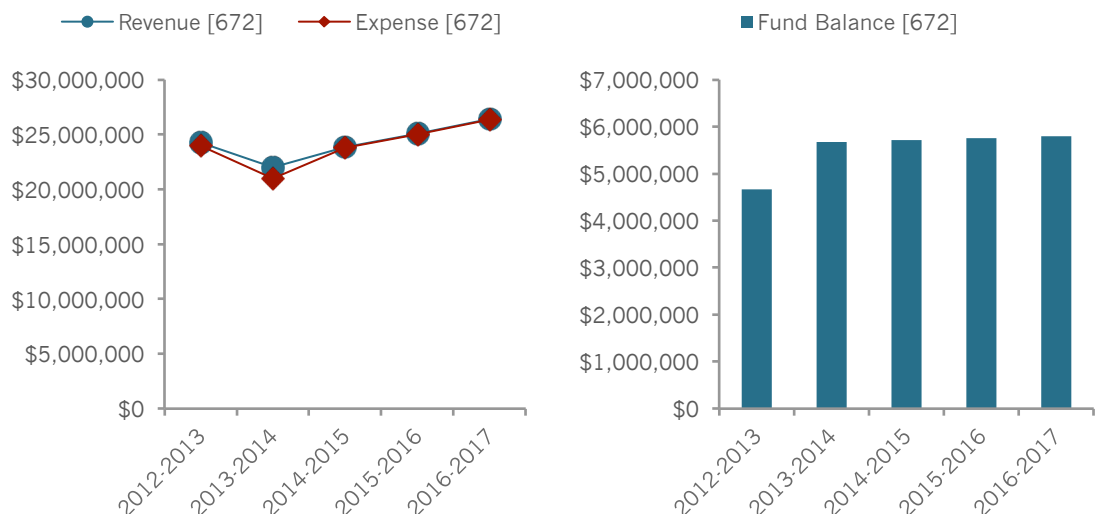
OVERVIEW OF FUNDS

SELF INSURANCE FUNDS

Fund 671: Consistent with California law, San José Unified is a self-insured employer that uses a third-party administrator (TPA) to provide workers' compensation services. While the workers' compensation fund has a strong fund balance budgeted for the 2014-2015 fiscal year, expenses are exceeding revenues. The district is working closely with the workers' compensation TPA to address this imbalance and reduce expenses.



Fund 672: Both San José Unified's Foundation Preferred Provider Organization (PPO) Medical Plan and its dental coverage are self-funded plans administered by third parties. The revenues and expenses of these plans, along with income protection benefits, are captured in the health and welfare fund. The fund balance is budgeted to be strong in 2014-2015 and projected to remain strong in future years.



OVERVIEW OF APPENDICES

APPENDIX A: LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

Pages 21 through 55 contain the district's LCAP. The LCAP, per the state-required template, has three main sections to address the state's eight priorities. The foundation of the LCAP is the district's strategic plan.

APPENDIX B: SUMMARY TABLES OF FUNDS

- Multi-year assumptions: The table on page 57 provides the assumptions used during the development of the 2014-2015 fiscal year budget. Information from the County Office of Education and School Services of California were used to develop these assumptions.
- 2013-2014 expenditures by site and by major fund: The table on page 58 summarizes the estimated actual expenses for the 2013-2014 school year for each of the 60 locations where district students receive educational services. The table includes amounts by major fund.
- 2012-2013 through 2016-2017 all fund summary table: The tables on pages 59 through 63 summarize the 2012-2013 actual amounts through the 2016-2017 projected amounts for all funds by major categories. District-wide grand totals are included as part of these tables.
- 2012-2013 actuals through 2016-2017 projections: The tables on pages 64 through 78 summarize revenues and expenses by object for each of the funds overviewed on the preceding pages.

APPENDIX C: STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

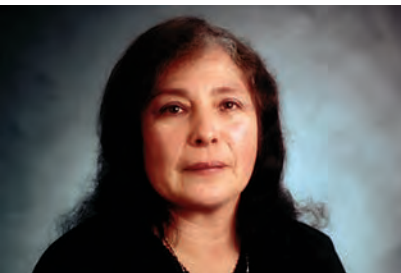
The SACS reports for the 2014-2015 budget begin on page 80. Local educational agencies (LEAs) throughout California use SACS to ensure a statewide, uniform financial reporting format. The SACS system is maintained by the California Department of Education.

CONTACT INFORMATION

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APPENDIX A



LOCAL CONTROL AND ACCOUNTABILITY PLAN



SAN JOSÉ UNIFIED SCHOOL DISTRICT

§ 15497. Local Control and Accountability Plan and Annual Update Template.**Introduction:****LEA: San José Unified School District****Contact (Name, Title, Email, Phone Number):** Jason Willis, Assistant Superintendent, jwillis@sjusd.org, 408-535-6650**LCAP Year: 2014-15 Fiscal Year*****Local Control and Accountability Plan and Annual Update Template***

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

Basic: *degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

Implementation of State Standards: *implementation of academic content and performance standards adopted by the state board for all pupils, including English learners. (Priority 2)*

Course access: *pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

B. Pupil Outcomes:

Pupil achievement: *performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)*

Other pupil outcomes: *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

C. Engagement:

Parent involvement: *efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

Pupil engagement: *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

School climate: *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the LCAP or annual update. Note that the LEA's goals related to the state priority of parental involvement are to be described separately in Section 2, and the related actions and expenditures are to be described in Section 3.

Guiding Questions:

- 1) How have parents, community members, pupils, local bargaining units, and other stakeholders (e.g., LEA personnel, county child welfare agencies, county office of education foster youth services programs, court-appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, English learner parents, community organizations representing English learners, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representative parents of pupils identified in Education Code section 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for pupils related to the state priorities?

SECTION 1: STAKEHOLDER ENGAGEMENT

Instructions: Describe the process used to engage parents, pupils, and the community and how this engagement contributed to development of the plan.

In May 2012, the San José Unified School District (SJUSD) Board of Education unanimously adopted a visionary strategic plan, OPPORTUNITY21¹, to guide the district's work for the next five years. This plan articulates the hopes and vision for every student in the district and clearly states the organization's mission: to eliminate the opportunity gap and provide every student with the finest 21st century education.

These goals embody the spirit of the previously instituted Equity Policy², adopted in May 2010. The policy conveys the Board's belief that equity of opportunity and equity of access to programs, services, and resources are critical to closing the achievement gap between our identified student groups: Hispanic, English learners, African American, Caucasian, Asian, low socioeconomic status, and students with disabilities. The policy requires the principles of equity and inclusion to be integrated into all of our policies, programs and practices including the strategic plan, OPPORTUNITY21.

The strategic plan took a full year to develop and included input from over 3,500 stakeholders during the 2011-12 school year. Every school in the district held community meetings to ensure the voices and priorities of parents were heard.³ Every school staff participated in facilitated discussions where the insights from those closest to our students could be gathered. The district held additional sessions with business partners to understand the needs of employers and the skills our students need to be successful in the local economy. Student and parent advisory committees provided feedback and guidance on the direction of the strategic plan as well. Further, the engagement process created multiple touch points with each audience so stakeholders could see how their feedback was incorporated into the plan.

The final plan, OPPORTUNITY21, is a living document that is used to guide the district's work every day. It includes five objectives and fifteen underlying strategies and is the focus for our organization. We believe high quality implementation of the strategic plan will result in transformational outcomes for our students. As we embarked on the planning process for the Local Control and Accountability Plan (LCAP), we started with the objectives and goals of OPPORTUNITY21, which were developed through the significant engagement process described above. We then used the LCAP engagement process to refine our work, get feedback from the community and confirm our focus in priority areas.

The five OPPORTUNITY21 objectives are:

- **Objective 1 - High-quality academics**
SJUSD will provide a high-quality and comprehensive instructional program

¹ Please visit www.sjUSD.org to view the full strategic plan and annual reports.

² Board policy 0210; please see www.sjUSD.org for policy text.

³ For list of community meetings that occurred during strategic planning process, please visit <http://www.sjUSD.org/community/vision-mission/strategic-plan-update-community-meetings/20271/>

- **Objective 2 - Broader community and family supports**
SJUSD will ensure students, staff, parents and the community are both satisfied and engaged
- **Objective 3 - Research-based accountability and support**
SJUSD will demonstrate effective, efficient and exemplary practices in all divisions, departments and schools
- **Objective 4 - High-quality staff**
SJUSD will attract, recruit, support and retain a highly effective and diverse workforce
- **Objective 5 - Aligned resources/efficient operations**
SJUSD will align resources to the strategic plan and equity policy and demonstrate cost-effective budget management

These objectives framed the feedback that we solicited from our community during the LCAP engagement process. Most significantly, we asked our stakeholders to rate the importance of each objective in accomplishing our mission as an organization.

Stakeholder engagement for the LCAP

SJUSD has a long history of successfully engaging the community to ensure the voices of parents, students, community members, local bargaining units and other stakeholders are heard. This engagement is evidenced by the award-winning Community Conversations engagement process as well as the extensive, year long community involvement efforts the district undertook to build and implement OPPORTUNITY21. In the LCAP development and review process, SJUSD has continued the tradition of ensuring opportunity for all stakeholders to participate.

SJUSD executed a series of strategies to ensure that as many stakeholders as possible were not only included but also had an impact on the development and review of the LCAP.

Involvement Process	Impact on LCAP
<p>Introduction to new funding processes and plan (January 2014) First, SJUSD presented to various district committees providing a basic overview of the new Local Control Funding Formula (LCFF) and the accompanying LCAP. The presentation explained the changes in state funding, the requirement to create an annual LCAP, timing for development and review of the plan, as well as some of the anticipated impacts to SJUSD moving forward. These meetings were conducted in January 2014 with the following groups:</p> <ul style="list-style-type: none"> • District Advisory Committee (DAC) – Parent representatives from schools that have significant populations of low-income students • District English Learner Advisory Committee (DELAC) – Parent representatives from schools that have significant populations of 	<p>These meetings allowed staff to explain some of the changes to funding and accountability as well as advertise the engagement process and opportunities for input in the LCAP development process. The presentations also ensured that the district offered advance notice to stakeholders who were interested in providing input on the LCAP.</p>

<p>English learners</p> <ul style="list-style-type: none"> • Budget Advisory Committee (BAC) – Parent and community members who advise the Superintendent on budget development • Voluntary Integration Plan Committee (VIP) – Parent and community members who advise the district on the achievement of Latino students 	
<p>Online survey to all community members (February 2014)</p> <p>Second, SJUSD launched an online survey in February 2014 to solicit the input of stakeholders about how to prioritize the five objectives outlined in OPPORTUNITY21. This survey and the subsequent community meetings (noted below) were broadly advertised to the community with a headline promotional video produced by students from one of the district’s high schools. SJUSD used various channels in which to advertise both the survey and community meetings including district and school websites, social media (Facebook and Twitter), broad press releases, emails to all key constituent groups (staff, bargaining units, district committees), media coverage (KCBS radio), newsletters, and automated phone calls to parents (ParentLink). The survey marketing efforts reached an estimated 15,000+ parents, community members and other stakeholders.</p> <p>The survey was available in both English and Spanish as well as in paper for those without Internet access.</p>	<p>3,357 stakeholders took the online survey including 1,970 parents, 653 staff members, 298 students, and 133 community members (the remaining 303 individuals selected “other” or declined to state a category). Approximately 10% of parents and 20% of staff responded to the survey.</p> <p>The survey asked participants to rate each of the strategic plan objectives from most important (score = 1) to least important (score = 5). The results of this survey were as follows:</p> <p>Objective 1: High quality academics (score=1.68) Objective 4: High quality staff (score=2.33) Objective 2: Broader community and family supports (score=3.41) Objective 3: Research-based accountability and support (score=3.52) Objective 5: Aligned resources/efficient operations (score=4.05)</p> <p>These results provide clear evidence that the SJUSD community believes the top priority for the organization should be high-quality academics followed closely by high-quality staff. The other three objectives were rated average importance but are still essential to attaining the mission of the organization. This feedback directly impacted the LCAP in terms of prioritization of goals and resources.</p>
<p>Broad community meetings (February/March 2014)</p> <p>Third, SJUSD hosted six community meetings to provide opportunities for community members to actively participate in the LCAP development process. These meetings were held at each of the district’s high schools in order to ensure geographic coverage. All meetings were completed by March 13th.</p> <p>Each meeting was 90 minutes in length and included translation services to ensure all members of the community, regardless of their primary language,</p>	<p>Approximately 350 community members attended the six community meetings in total. 228 written comments and questions were submitted during these community meetings asking a variety of questions about strategies, programs, and activities occurring in the school district.</p> <p>Approximately 50% of the LCAP comments were related to Objective 1 (High quality academics), with the remaining comments evenly distributed across the other four objectives. This reinforces the school district’s focus</p>

<p>had an opportunity to participate. Meetings were hosted by:</p> <ul style="list-style-type: none"> • The Board of Education Member representing the area • Dr. Vincent Matthews, Superintendent of Schools • Nancy Albarran, Assistant Superintendent of Instruction • Stephen McMahon, Chief Business Officer • Jason Willis, Assistant Superintendent of Community Engagement and Accountability • Various other central office support staff <p>The first 25 minutes of the meeting included an opening about LCFF and LCAP followed by up-to-date survey results. The next 45-60 minutes were entirely dedicated to discussion in which community members could submit questions or comments in writing that were verbally answered by school district staff. The meeting closed with next steps, including the dates by which the draft LCAP would be published for review and comment as well as the dates of the public hearing and adoption of the LCAP by the SJUSD Board of Education.</p> <p>Further, SJUSD engaged the Intradistrict Leadership Council (ILC) in this process as well. The ILC is made up of three student members from each of the six high schools. Members represent the perspectives of other students on each of their respective campuses.</p>	<p>on ensuring a high quality education for all students as well as the community's emphasis on Objective 1 (High quality academics) as being the most important focus for the organization.</p> <p>District leadership responded to every comment and question verbally during the community meetings. Staff also took note of major themes to incorporate into the LCAP document.</p>
<p>Alignment with school plans (April 2014)</p> <p>Fourth, SJUSD staff reviewed all existing School Plans for Student Achievement (SPSA) to ensure alignment with the LCAP.⁴</p> <p>The SJUSD strategic plan provides the foundation for all school plans. The development of school plans includes analyzing student achievement data, identifying root causes of student underachievement, and developing goals and key improvement strategies that align with district goals. All school plans are developed with the involvement of School Site Councils⁵ (SSC) whose composition includes staff, parents and students (secondary schools only). SSCs approve plans, recommend the plan to the SJUSD Board of</p>	<p>Given the consistent foundation of OPPORTUNITY21, school plans for the 2013-14 school year align to the objectives outlined in the 2014-17 LCAP:</p> <ul style="list-style-type: none"> • 100% of schools plans explicitly focus on Objective 1 (high quality academics), the highest priority area for the district and community • ~65% of school plans have an additional focus on Objective 2 (broader community and family supports) • ~15% of school plans have an additional focus on Objective 4 (high quality staff)

⁴ Per California Education Code Section 52062(a)(2)

⁵ Per California Education Code Section Section 64001

<p>Education for approval, monitor the plan's implementation throughout the year and evaluate the effectiveness of the plan at the end of each year. School plans are received by the District office, reviewed by staff for alignment to LEA Plan, then submitted for SJUSD Board approval.</p>	<p>The 2014-15 school plans will be developed in the Fall of 2014, and will take into account the district and community priorities as described in the LCAP.</p>
<p>LCAP draft review and comments (May 2014)</p> <p>Fifth, SJUSD staff circulated the draft LCAP document to members of the District Advisory Committee (DAC) and the District English Learner Advisory Committee (DELAC) for review and comment. These two parent advisory committees play a critical role in representing our school communities, and state law requires the opportunity for them to formally review and comment on the LCAP.⁶</p> <p>These meetings were also open to the general public, and advertisement mirrored the outreach conducted for both the survey and the community meetings. Staff posted the meeting times and agenda on the district and school websites, provided information for principals to include in their weekly bulletins for parents, included information in the district newsletter, and sent an email to all community members that submitted their contact information during the LCAP community meetings.</p> <p>The DAC met on Wednesday, May 14, 2014 at 6:00pm to review and offer comments on the LCAP.⁷ The DELAC met on Monday, May 19, 2014 at 5:00pm to review and offer comments on the LCAP.⁸</p> <p>The meetings were structured to fully engage parents on the document and collect feedback on behalf of the committee. The meetings started with a 15 minute presentation on the LCFF and LCAP process. The group then broke into small groups, where 4-6 parents engaged with a facilitator to discuss the LCAP and capture comments and questions. All comments and questions were consolidated and reviewed by the committee as a whole to ensure they were comprehensive. District leadership verbally responded to major themes from the group, and documented all detailed comments for written response. The meetings ended with a summary of next steps, including</p>	<p>Both DAC and DELAC were well attended for the LCAP review:</p> <ul style="list-style-type: none"> • <i>DAC</i>: 27 parents representing 21 schools (out of 30 members in total) • <i>DELAC</i>: 50 parents representing 26 schools (out of 63 members in total) <p>The two committees provided over 100 specific comments and questions on the LCAP document. The most prevalent themes were:</p> <ul style="list-style-type: none"> • <i>Clarification/definition (~40% of comments)</i>: Use language that is understandable to non-educators and provide clear definition of terms • <i>Parent involvement (~20%)</i>: Further explain how parents can engage in the LCAP and district prioritization process • <i>Student needs (~15%)</i>: Further explain actions and services to address specific student needs (e.g., English learners, accelerated students, Special Education students, etc) • <i>Allocation of funds (~10%)</i>: Include additional details on fund allocation across schools and for specific resources <p>Staff revised the LCAP to reflect the comments received. The district also responded in writing to all comments provided by DAC and DELAC.⁹ These responses have been shared with committee members and have been posted on the district website.</p>

⁶ Per California Education Code 52062

⁷ Per California Education Code Section 52062(a)(1)

⁸ Per California Education Code Section 52062(a)(2)

⁹ Per California Education Code Section 52062

<p>timing of LCAP revision, public hearing, and approval.</p> <p>Translation services and bilingual facilitators were present at both meetings to ensure all attendees, regardless of their primary language, could actively participate.</p> <p>District leadership in attendance included:</p> <ul style="list-style-type: none"> • Board of Education Members designated to each committee • Dr. Vincent Matthews, Superintendent of Schools • Nancy Albarran, Assistant Superintendent of Instruction • Stephen McMahon, Chief Business Officer • Jason Willis, Assistant Superintendent of Community Engagement and Accountability • Various other central office support staff 	
<p>Additional public comments (June 2014)</p> <p>Sixth, SJUSD collected all of the comments and other written feedback on the draft LCAP plan that was generated from several sources including: (a) the DAC and DELAC meetings, (b) written comments and other feedback offered prior to the public hearing, and (c) written comments and other feedback offered during the public hearing.</p>	<p>Staff considered the comments and continued revisions to the LCAP to reflect community priorities. The revised LCAP and comments were distributed throughout the community in several ways including: (a) posting on the district website, (b) email to members of advisory committees, and (c) inclusion in the Board of Education packet on the LCAP.¹⁰</p>
<p>Board of Education public hearing and approval (June 2014)</p> <p>Seventh and finally, the Board of Education held both a public hearing as well as consideration of the final LCAP in June to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed in the LCAP.¹¹</p> <p>The public was thoroughly noticed in advance of both of these meetings in an effort to ensure that any member of the community who wanted to provide input could offer it directly to the governing body. The standard protocol for public comment was used, where members of the public could submit a request to speak and offer up to two minutes of verbal comments to the Board.</p>	<p>The Board of Education considered all comments from the public hearing and provided guidance to staff on final revisions. The revised LCAP and comments were distributed throughout the community in several ways including: (a) posting on the district website, (b) email to members of advisory committees, and (c) inclusion in the Board of Education packet on the LCAP.</p>

¹⁰ Per California Education Code Section 52062(a)(4)

¹¹ Per California Education Code Section 52062(b)(1) and Section 52062(b)(2)

Section 2: Goals and Progress Indicators

*For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for **each** state priority and any local priorities and require the annual update to include a review of progress towards the goals and describe any changes to the goals.*

Instructions: Describe annual goals and expected and actual progress toward meeting goals. This section must include specifics projected for the applicable term of the LCAP, and in each annual update year, a review of progress made in the past fiscal year based on an identified metric. Charter schools may adjust the chart below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33. The metrics may be quantitative or qualitative, although LEAs must, at minimum, use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however, one goal may address multiple priorities. The LEA may identify which school sites and subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or school site. The goals must reflect outcomes for all pupils and include specific goals for school sites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the school site level. To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, school site-level advisory groups (e.g., school site councils, English Learner Advisory Councils, pupil advisory groups) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to "Engagement" (e.g., pupil and parent)?
- 4) What are the LEA's goal(s) to address locally identified priorities?
- 5) How have the unique needs of individual school sites been evaluated to inform the development of meaningful district and/or individual school site goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis)?
- 6) What are the unique goals for subgroups as defined in Ed Code sections 42238.01 and 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific predicted outcomes/metrics/noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 8) What info was considered/reviewed to develop goals to address each state or local priority and/or to review progress toward goals in the annual update?
- 9) What information was considered/reviewed for individual school sites?
- 10) What information was considered/reviewed for subgroups identified in Ed Code section 52052?
- 11) In the annual update, what changes/progress have been realized and how do these compare to changes/progress predicted? What modifications are being made to the LCAP as a result of this comparison?

SECTION 2: GOALS AND PROGRESS INDICATORS

Instructions: Describe annual goals and expected and actual progress toward meeting goals.

OPPORTUNITY21's five objectives and fifteen underlying strategies guide the work of every SJUSD employee. SJUSD's strategic plan clearly aligns with the state's eight priorities¹² and also highlights several local priorities that go beyond the state's requirements:

Local SJUSD Priorities

- A. **Eliminate the opportunity gap:** A core belief of SJUSD is also the first pillar of our mission statement: to eliminate the opportunity gap. The achievement gap is a manifestation of the opportunity gap; therefore, as adults in the system, it is incumbent upon us to eliminate inequities in the system that limit students' access to quality instruction and opportunities to succeed.
- B. **21st century skills for all students:** The second pillar of the mission statement; SJUSD defines these skills as the "5Cs": critical thinking, creative thinking, communication, collaboration, and citizenship with a global mindset.
- C. **High quality staff:** The "Basic" state priority requires that teachers are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching. SJUSD believes in a higher standard for our teachers; all staff must meet a set of performance criteria leading to the best outcomes for all students.
- D. **Resource allocation based on demonstrated student need:** SJUSD believes that equity does not mean equal distribution of resources; rather, we must allocate resources based on need to ensure all students equitably achieve. Though not explicitly stated as a state priority, this concept is at the core of the Local Control Funding Formula administered by the state.
- E. **Efficient and effective practices:** SJUSD believes all systems, processes and practices must exhibit best-in-class performance and continuous improvement.
- F. **Results-driven accountability:** SJUSD recognizes that effective implementation of all strategies requires a system of accountability that measures results and provides support for all school sites to meet high levels of performance.

Prioritization of OPPORTUNITY21

The 2014 community survey provided clear guidance on how we must prioritize the five objectives of the strategic plan; specifically, Objective 1 (high quality academics) and Objective 4 (high quality staff) emerged as the areas our stakeholders value most. We believe achieving high quality academics is dependent on having high quality staff in place in every classroom, school site and central office position. Therefore, Objective 4 (high quality staff) is the primary area of focus for our organization in 2014-15. Furthermore, the district prioritized the strategies underneath each objective. This prioritization acknowledges that focused implementation will lead to higher quality results; it also allows us to begin with our greatest areas of need and highest potential for student impact. High priority strategies are noted in the following tables as areas of focus for the near term.

¹² Per California Education Code Section 52060

The chart below shows how each of SJUSD's objectives and underlying strategies align to state and local priorities.

Legend

X = Alignment of SJUSD strategy with state/local priorities

Z = Alignment of SJUSD objective with state mandated metrics

*SJUSD Strategic Plan Objectives and Strategies
(ordered based on community prioritization)*

Legend X = Alignment of SJUSD strategy with state/local priorities Z = Alignment of SJUSD objective with state mandated metrics	State Priorities								Local Priorities						SJUSD priority strategies (within each objective)	
	Conditions of learning			Pupil outcomes		Engagement			Mission statement		OPPORTUNITY21 priorities beyond state requirements					
	1) Basic	2) State standards	7) Course access	4) Pupil achievement	8) Other pupil outcomes	3) Parent involvement	5) Pupil engagement	6) School climate	Close the opportunity gap	21st Century Skills	High-quality staff	Allocation Based on Demonstrated Student	Efficient and Effective Practice	Research-based accountability		
SJUSD Strategic Plan Objectives and Strategies (ordered based on community prioritization)																
Objective 1: High quality academics																
1.1 – School Redesign				X	X		X		X	X	X					High priority
1.2 – Intervention & Enrichment			X	X	X					X			X			
1.3 – Systematic Instructional Framework	X	X		X	X											High priority
1.4 – Comprehensive Assessment	X	X		X	X					X	X					
1.5 – Common Core Implementation	X	X	X	X						X	X					High priority
Objective 4: High-quality staff																
4.1 – Recruitment and Induction	X											X		X		High priority
4.2 – Professional Growth & Evaluation System	X	X										X				High priority
Objective 2: Broader community and family supports																
2.1 – Coherent System of Support						X	X	X		X						
2.2 – Parent Engagement						X		X		X						
2.3 – Community Partnerships (Internships and Community Service)			X		X		X				X					
2.4 – Employee Satisfaction								X			X					High priority
Objective 3: Research-based accountability and support																
3.1 – Efficient & Effective Practices												X		X		High priority
3.2 – Accountability										X	X			X	X	High priority
Objective 5: Aligned resources/efficient operations																
5.1 – Fiscal Accountability														X		
5.2 – Strategic Resource Allocation	X									X			X			High priority

Progress measures and metrics

For each objective, we have outlined specific implementation goals and targets that lead to high quality implementation and ultimately student outcomes. The plan also reflects state required metrics and targets set by major subgroup. In SJUSD, the most numerically significant student sub-groups are as follows:

- Hispanic (52%)
- Low socio-economic status (49%)
- English learners (23%)
- Students with disabilities (10%)

All other underserved subgroups are not enrolled in significant numbers in SJUSD (<3%). We recognize that foster youth is a priority for the state; however, at this time, our enrollment for this subgroup is very low (<1%) and academic data collection is inconsistent. While we provide essential wrap-around services to help foster youth integrate into our system, we must do more to better track and ultimately address the academic needs of foster youth in future revisions of the LCAP.

In addition to the required measures articulated in the statute, SJUSD has defined a set of key performance measures (KPMs) that are progress indicators to demonstrate student success from Kindergarten through 12th grade.¹³ We regard these KPMs as predictive measures of future success for our students and as such emphasize that all students are achieving these benchmarks across their K-12 career. We measure both absolute and growth performance on these indicators as well as the gap between our Hispanic and White students.

¹³ Please see OPPORTUNITY21 Strategic Plan (www.sjUSD.org)

For each objective, the LCAP template requires the following data to be articulated:

Identified Need and Metric (What needs have been identified and what metrics are used to measure progress?)	Goals			Annual Update: Analysis of Progress	What will be different/improved for students? (based on identified metric)			Related State and Local Priorities (Identify specific state priority. For districts and COEs, <u>all priorities in statute must be included and identified</u> ; each goal may be linked to more than one priority if appropriate.)
	Description of Goal	Applicable Pupil Subgroup(s) (Identify applicable subgroups (as defined in EC 52052) or indicate “all” for all pupils.)	School(s) Affected (Indicate “all” if the goal applies to all schools in the LEA, or alternatively, all high schools, for example.)		LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	

Please note that the “Annual Update: Analysis of Progress” column is not relevant; given this is the first year of the LCAP.

Table for Objective 1: High quality academics

Identified Need and Metric	Goals			Annual Update	What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s)	School(s) Affected		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p><u>Need:</u> Current academic programs are inconsistent in quality/delivery, do not align to new standards, and perpetuate a persistent opportunity gap for many student groups, most notably Hispanic and low-income students</p> <p><u>Metrics:</u> See below for statutory and SJUSD specific metrics</p>	<p>Objective 1 - High quality academics: SJUSD will provide a high quality and comprehensive instructional program</p> <p><u>Priority strategies:</u></p> <ul style="list-style-type: none"> • Strategy 1.1 - School redesign: Rethink our school structures, time and space to inspire students and provide personalized and transformational learning experiences • Strategy 1.3 - Systematic instructional framework: Implement a highly structured process for teaching which responds to student learning in real time • Strategy 1.5 - Common Core implementation: Implement new K-12 national standards that ensure all students attain deeper knowledge and skills <p><u>Additional strategies (Implementation goals to be refined in LCAP Annual Update)</u></p> <ul style="list-style-type: none"> • Strategy 1.2 - Intervention and enrichment: Identify instructional needs of all students, including those behind and ahead of grade level, and provide an effective response to help achieve full potential • Strategy 1.4 - Comprehensive assessment: Continuous checks for understanding that drive instruction and summative assessments that align to CCSS 	<p>ALL, unless otherwise noted</p> <p>1.2: Underperforming and accelerated students</p>	<p>ALL, unless otherwise noted</p> <p>1.1: Schools opt to apply for redesign, district grants funds to most promising proposals</p>		<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 1.1: First wave of redesign schools (Burnett Middle & Lincoln High)¹⁴ implement redesign concepts with high quality; 3-5 additional concepts/ schools selected for future waves • 1.3: 100% of teachers implementing instructional framework with quality • 1.5: Full implementation of CCSS units/ assessments with quality (ELA/ Math) • 1.2 & 1.4: Complete research and planning to transform this area; continue existing activities and improve effectiveness where possible 	<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 1.1: Wave 1 schools achieve transformational student impact; next wave schools implement redesign • 1.3: Support teachers in instructional framework implementation via coaching and meaningful feedback, resulting in improved classroom teaching • 1.5: Incorporate CCSS tenets, rigorous and relevant 21st century skills into all curricular areas • 1.2 & 1.4: Outcomes to be developed based on 14-15 planning 	<p><u>Implementation goals:</u></p> <p>Strategies and outcomes to be reviewed and revised based on progress</p>	<p><i>State priorities:</i></p> <p><u>Conditions of learning</u></p> <ol style="list-style-type: none"> 1) Basic 2) State standards 7) Course access <p><u>Pupil outcomes</u></p> <ol style="list-style-type: none"> 4) Pupil achievement 8) Other pupil outcomes <p><i>Local priorities:</i></p> <ol style="list-style-type: none"> A) Close the opportunity gap B) 21st century skills

¹⁴ Please see OPPORTUNITY21 Annual Report for description of Redesign process and summary of selected schools (www.sjUSD.org).

Metrics for Objective 1: High quality academicsState priority: Pupil achievement

			LCAP YEARS		
	2012-13	2013-14	2014-15	2015-16	2016-17
Performance on standardized tests: Adequate Yearly Progress (Math)					
Overall	60.1%	Validation of tests only, no results will be available	Baseline to be established with 2014-15 testing. LCAP targets will be developed based on those results.		
Hispanic	43.6%				
Low-income	43.7%				
English learners	42.7%				
Students with disabilities	38.3%				

Performance on standardized tests: Adequate Yearly Progress (ELA)					
Overall	60.5%	<i>Validation of tests only, no results will be available</i>	<i>Baseline to be established with 2014-15 testing. LCAP targets will be developed based on those results.</i>		
Hispanic	42.4%				
Low-income	41.7%				
English learners	33.5%				
Students with disabilities	37.1%				

Academic Performance Index					
Overall	798	<i>Validation of tests only, no results will be available</i>	<i>Baseline to be established with 2014-15 testing. LCAP targets will be developed based on those results.</i>		
Hispanic	715				
Low-income	715				
English learners	681				
Students with disabilities	612				

	LCAP YEARS				
	2012-13	2013-14	2014-15	2015-16	2016-17
College/career ready (A-G completion)					
Overall	45.8%	45%	47%	50%	55%
Hispanic	28.9%	35%	40%	45%	50%
Low-income	27.6%	35%	40%	45%	50%
Share of ELs becoming English Proficient					
AMAO 1: Percentage of ELs Making Annual Progress	48.3%	53%	59%	65%	75%
AMAO 2: Percentage of ELs Attaining English Proficient Level (Less than 5 yrs.)	18.7%	19%	23%	34%	40%
AMAO 2: Percentage of ELs Attaining English Proficient Level (More than 5 yrs.)	34.5%	38%	49%	59%	70%
EL reclassification rate					
English learners	11.1%	13%	15%	17%	19%
Students passing AP/IB with a 3 or higher					
Overall	65%	65%	70%	75%	80%
Early Assessment Program results					
Overall	<i>Not historically mandated in SJUSD. Baseline to be established with 2014-15 testing. LCAP targets will be developed based on</i>				
Hispanic					

State priority: Basic

	LCAP YEARS				
	2012-13	2013-14	2014-15	2015-16	2016-17
Student access to standards-aligned instructional materials					
Overall	<i>Meets standard set by Williams Act</i>		<i>Continue to meet standards set by Williams Act</i>		

Note: Other required metrics for “Basic” priority are included in other objective areas.

State priority: State standards

Please see above table for implementation goals of Common Core State Standards.

State priority: Course access

			LCAP YEARS		
	2012-13	2013-14	2014-15	2015-16	2016-17
Course access					
Access in all required areas of study	SJUSD graduation requirements include coursework in all required areas of study (Sections 51210 & 51220)		SJUSD will adjust graduation requirements to maintain required areas of study, but also create space for additional enrichment opportunities such as internships, seminars, CTE, senior thesis, etc.		
Enrollment in all required areas of study					

State priority (Other pupil outcomes) / Local priority (Key Performance Measures)

Early literacy: 100% of 2nd graders reading on grade level (2014-15)

Advanced Middle School Math: 12% increase in 8th graders getting a B or better in Algebra I (2014-15)

AP/IB enrollment: 100% of qualified students will be enrolled in AP/IB (2014-15)

Table/Metrics for Objective 4: High quality staff

Identified Need and Metric	Goals			Annual Update	What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s)	School(s) Affected		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p><u>Need:</u> Current workforce inconsistent in quality, evaluation system delivers undifferentiated results, professional growth opportunities are limited and unsupported</p> <p><u>Metrics:</u> <i>Statute - Basic</i></p> <ul style="list-style-type: none"> • Rate of teacher misassignment = 2.8% • Rate of teachers without full credential = 1.5% (2012-13 data) <p><i>SJUSD metrics</i></p> <ul style="list-style-type: none"> • Teacher evaluation outcomes • Retention of teachers who meet standard 	<p>Objective 4 – High quality staff: SJUSD will attract, recruit, support and retain a highly effective and diverse workforce</p> <p><u>Priority strategies:</u></p> <ul style="list-style-type: none"> • 4.1 - Recruitment and induction: Fully implement a new and improve system for recruiting, hiring and induction • 4.2 - Professional growth and evaluation system: Design and implement a professional growth system for all employees to sustain and improve performance, including effective evaluation tools, recognition for high performance, support for low performance and career pathways 	<p>ALL</p> <p>Since this strategy impacts the adults in the system (teachers, administrators, support staff), the impact on students is indirect but universal</p>	ALL		<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 4.1: New recruitment and induction process developed • 4.2: New evaluation and compensation process implemented in SJUSD for Principals and Teachers; negotiated agreement with classified bargaining units for new evaluation system <p><u>Metrics:</u> <i>Statute - Basic</i></p> <ul style="list-style-type: none"> • Teacher misassignment = 2.5% • Teachers without full credential = 1.5% <p><i>SJUSD metrics</i> Baseline to be established in 2014-15. LCAP targets to be based on those results.</p>	<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 4.1: New recruitment and induction process fully implemented; all newly hired teachers will meet or exceed SJUSD criteria • 4.2: Evaluation and compensation system refined and implemented with fidelity for Principals and Teachers <p><u>Metrics:</u> <i>Statute - Basic</i></p> <ul style="list-style-type: none"> • Teacher misassignment = 2.0% • Teachers without full credential = 1.5% 	<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 4.1: SJUSD teacher workforce will reflect SJUSD student demographics, all newly hired classified employees and administrators will pass updated eligibility criteria • 4.2: All employees participate in relevant and aligned professional development, qualified candidates prepared for succession into leadership positions <p><u>Metrics:</u></p> <ul style="list-style-type: none"> • Teacher misassignment = 2.0% • Teachers without full credential = 1.5% 	<p><i>State priorities</i></p> <p>Basic</p> <p><i>Local priorities</i></p> <p>High quality staff</p>

Table for Objective 2: Broader community and family supports

Identified Need and Metric	Goals			Annual Update	What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s)	School(s) Affected		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p><u>Need:</u> Our students and families represent the diversity of our community, but our current system does not differentiate to meet those diverse needs.</p> <p><u>Metrics:</u> See below for statutory and SJUSD specific metrics</p>	<p>Objective 2 – Broader community and family supports: SJUSD will ensure students, staff, parents and the community are both satisfied and engaged</p> <p><u>Priority strategies for 13-14:</u></p> <ul style="list-style-type: none"> • Strategy 2.4 - Employee engagement: Design and implement a responsive process that ensures employee satisfaction and engagement <p><u>Additional strategies</u> (Implementation goals to be refined in LCAP Annual Update)</p> <ul style="list-style-type: none"> • Strategy 2.1 - Coherent system of support: A support system that identifies and responds to at-risk students' socio-emotional, behavioral and health needs • Strategy 2.2 - Parent engagement: Build capacity of staff and increase opportunities for families to advocate for their children • Strategy 2.3 - Community partnerships: Activities and partnerships with industry, government and other organizations to build and reinforce 21st century skills for our students 	<p>ALL</p> <p>2.4: Since this strategy impacts the adults in the system (teachers, administrators, support staff), the impact on students is indirect but universal</p> <p>2.1: Targets high-risk students who demonstrate socio-emotional, behavioral and/or health needs</p> <p>2.2: Targets families that are historically underrepresented in the school community (e.g., low income, non-English speaking)</p> <p>2.3: ALL students</p>	ALL		<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 2.4: Clear improvements in satisfaction and engagement compared to baseline data <p>2.1, 2.2 & 2.3</p> <ul style="list-style-type: none"> • Complete research and planning to transform these area; continue existing activities and improve effectiveness where possible 	<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 2.4: 90% of all employees report high levels of job satisfaction and engagement as evidenced by the SJUSD Staff Climate Survey. <p>2.1, 2.2 & 2.3</p> <ul style="list-style-type: none"> • Outcomes to be developed based on 14-15 planning 	<p><u>Implementation goals:</u></p> <p>Strategies and outcomes to be reviewed and revised based progress</p>	<p><i>State priorities</i></p> <p><u>Engagement</u> Parent involvement Pupil engagement School climate</p> <p><i>Local priorities</i></p> <p>Close the opportunity gap</p>

Metrics for Objective 2: Broader community and family supportsState priority – Pupil engagement

	LCAP YEARS				
	2012-13	2013-14	2014-15	2015-16	2016-17
Attendance					
School attendance rates	94.1%	94.1%	94.4%	94.7%	95.0%
Chronic absenteeism (absent for 10% of school days or more)	11.2%	11.0%	10.8%	10.5%	10.3%
High school graduation rates					
Overall:	81.6%	83.0%	84.5%	85.0%	90.0%
Hispanic:	73.0%	75.0%	77.5%	80.0%	85.0%
High school dropout rates					
Overall:	9.0%	8.5%	8.0%	7.5%	7.0%
Hispanic:	12.8%	12.0%	11.0%	10.0%	9.0%

State priority – School climate

	LCAP YEARS				
	2012-13	2013-14	2014-15	2015-16	2016-17
Suspension/expulsion					
Suspension Rates	4.80%	4.80%	4.50%	4.25%	4.00%
Expulsion Rates	0.20%	0.15%	0.13%	0.11%	0.09%

State priority – Parent involvement

	LCAP YEARS			
	2013-14	2014-15	2015-16	2016-17
Parent involvement: Efforts to seek parental input & Promotion of parental participation				
Response rate to annual parent survey	20%	20%	23%	25%
Percent of parents that respond "Always" and "Most of the time" in annual parent survey: "I am invited to participate in decisions that affect the school community."	63%	63%	64%	65%
Percent of parents that respond "Always" and "Most of the time" in annual parent survey: "I participate in decisions that improve school achievement."	33%	33%	34%	35%

Table for Objective 3: Research-based accountability and support

Identified Need and Metric	Goals			Annual Update	What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s)	School(s) Affected		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<p>Need: SJUSD currently does not employ a systematic progress to evaluate practices for efficiency and effectiveness. Further, accountability systems have been solely dependent on lagging measures, therefore preventing meaningful real-time reporting and analysis to improve student outcomes.</p> <p><u>SJUSD metrics:</u></p> <ul style="list-style-type: none"> • Efficiency and effectiveness measures specific to each process • Measurable gains in student performance within the school year 	<p>Objective 3 – Research-based accountability and support: SJUSD will demonstrate effective, efficient and exemplary practices in all divisions, departments, and schools.</p> <p>Priority strategies for 13-14:</p> <ul style="list-style-type: none"> • 3.1 - Efficient and effective practices: Apply best practices from other sectors to improve all SJUSD processes • 3.2 - System of accountability: Design and implement a results-driven accountability and support system that transparently highlights areas of improvement 	<p>ALL</p> <p>Since this strategy impacts the adults in the system (teachers, administrators, support staff), the impact on students is indirect but universal</p>	ALL		<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 3.1: All programs and practices continuously refined to maximize student support. • 3.2: Develop a tiered system of accountability and support; implement a clear communication system for all stakeholders. <p><i>SJUSD metrics</i> Baseline to be established in 2014-15. LCAP targets to be based on those results.</p>	<p><u>Implementation goals:</u></p> <ul style="list-style-type: none"> • 3.1: All programs and practices continuously refined to maximize student support. • 3.2: Refine and strengthen methods for supporting schools and providing accountability to student performance. 	<p><u>Implementation goals:</u></p> <p>Strategies and outcomes to be reviewed and revised based progress</p>	<p><i>State priorities</i></p> <p>None</p> <p><i>Local priorities</i></p> <p>Close the opportunity gap 21st century skills Efficient/effective practices Research-based accountability</p>

Table for Objective 5: Aligned resources and efficient operations

Identified Need and Metric	Goals			Annual Update	What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroup(s)	School(s) Affected		Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
<u>Need:</u> Resources currently allocated based on legacy with minimal alignment to strategic goals and mission of SJUSD <u>Metrics:</u> <i>Statute - Basic</i> <ul style="list-style-type: none"> Facilities in good repair = 83.3% of schools deemed “good” or “excellent” (FIT rating), remaining are “fair” <i>SJUSD metrics</i> <ul style="list-style-type: none"> Percent of staff allocations based on need 	Objective 5 – Aligned resources and efficient operations: SJUSD will align resources to the strategic plan and equity policy and demonstrate cost-effective budget management. <u>Priority strategies:</u> <ul style="list-style-type: none"> 5.2 - Strategic resource allocation: Ensure full alignment of all site and department budgets to the strategic plan and equity policy <u>Additional strategies</u> <i>(Implementation goals to be refined in LCAP Annual Update)</i> <ul style="list-style-type: none"> 5.1: Fiscal accountability: Develop an accountability and support system for all leaders who have budget control authority 	ALL	ALL		<u>Implementation goals:</u> <ul style="list-style-type: none"> 5.2: 100% of SJUSD resources, both human and financial, aligned to the strategic plan and equity policy while implementing the Local Control Funding Formula (LCFF) 5.1: Complete research and planning to transform these area; continue existing activities and improve effectiveness where possible <u>Metrics:</u> <i>Statute – Basic</i> 90% of schools rated as good/excellent <i>SJUSD metrics</i> 100% of staff allocations based on demonstrated student need	<u>Implementation goals:</u> Strategies and outcomes to be reviewed and revised based progress	<u>Implementation goals:</u> Strategies and outcomes to be reviewed and revised based progress	<i>State priorities</i> Basic <i>Local priorities</i> Close the opportunity gap Allocation based on demonstrated student need

Section 3: Actions, Services, and Expenditures

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA’s budget. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect details within a goal for the specific subgroups identified in Education Code section 52052, including pupils with disabilities, and for specific school sites as applicable. In describing the actions and expenditures that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01, the LEA must identify whether supplemental and concentration funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA must reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific school sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
 - 2) How do these actions/services link to identified goals and performance indicators?
 - 3) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA’s budget?
 - 4) In the annual update, how have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
 - 5) In the annual update, how have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
 - 6) In the annual update, how have the actions/services addressed the identified needs and goals of specific school sites and did the provision of those actions/services result in the desired outcomes?
 - 7) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?
- A. What annual actions, and the LEA may include any services that support these actions, are to be performed to meet the goals described in Section 2 for ALL pupils and the goals specifically for subgroups of pupils identified in Education Code section 52052 but not listed in Table 3B below (e.g., Ethnic subgroups and pupils with disabilities)? List and describe expenditures for each fiscal year implementing these actions, including where these expenditures can be found in the LEA’s budget.

SECTION 3: ACTIONS, SERVICES AND EXPENDITURES

Instructions: Identify annual actions to be performed to meet the goals described in Section 2, and describe expenditures to implement each action, and where these expenditures can be found in the LEA's budget.

SJUSD is committed to strategically allocating funds and resources to ensure we achieve the goals stated in our strategic plan and LCAP; furthermore, given the landmark Equity Policy passed by the Board of Education in 2010, we also recognize that differential support and resources are required to achieve equitable outcomes for all students. **The total pool of general funds under the LCAP for 2014-15 is \$307M.** The vast majority of these funds (77%) is dedicated to the direct implementation of OPPORTUNITY21 and aligns with the goals articulated in the LCAP. The remaining areas of expenditure (23%) that are required in order to operate a school system and organization; for example, utilities, accounting, transactional human resources, custodial services, payroll, routine maintenance, etc.

Section 3 is focused on the funds dedicated to our strategic goals, which totals \$235M (77% of the total LCAP budget). The significant alignment of expenditures to the strategic plan is highly intentional on the part of the district. In order for us to achieve our vision and mission, we must invest our resources in the areas that matter most. These funds are allocated as follows:

Fund allocation to OPPORTUNITY21 Strategic Plan Objectives (ordered based on community priority)

Objective 1 (High quality academics) = 85%

Objective 4 (High quality staff) = 2%

Objective 2 (Broader community and family supports) = 13%

Objective 3 (Research-based accountability and support) = <1%

Objective 5 (Aligned resources and efficient operations) = <1%

As noted in Section 2, Strategy 5.2 (strategic resource allocation) specifies that the district will reallocate resources based on student need. The first step in effective allocation was to analyze the individual needs of our schools sites and plan for 2014-15 staffing based on those need. The district created a formula to first provide basic services to all students; for example, a qualified teacher in every classroom and a qualified principal at every school site. Then, based on the demographic profile of each school, additional staff were allocated to support high need students as defined by the state (i.e., low income, English learners and foster youth). The tables below illustrate the formula used and outcomes of this allocation of resources based on need. All students receive roughly the same number of teachers per student for a student-classroom teacher ratio of approximately 28.5:1 on average. We believe this threshold of teaching services provides the base education that all students deserve. However, schools with high concentrations of low-income students, ELs and foster youth receive incremental supplemental staff for academic and non-academic interventions. These roles are intended to provide additional targeted support for the students who need it most.

SJUSD staffing formula: This is the algorithm used to determine staffing at each individual school site.

	Ratio <i>(Full time equivalent (FTE) of staff per number of specified students)</i>	Rationale
Base staffing		
Classroom teachers (Transitional Kindergarten - 3rd grade)	1.0 FTE per 30 students	Teacher contract Section 13110
Classroom teachers (4th grade - 5th grade)	1.0 FTE per 31 students	Teacher contract Section 13110
Classroom teachers (6th grade - 8th grade)	1.0 FTE per 31 students	Teacher contract Section 13213
Classroom teachers (9th grade - 12 grade)	1.0 FTE per 33 students	Teacher contract Section 13213
Classroom teachers (Flexible staffing)	0.2 FTE per 180 students	Additional staff to allow for site flexibility
Principal/Assistant Principal (TK - 5th grade)	1.0 FTE per 450 students	Based on 1.0 Administrator overseeing 15 elementary teachers; ratio determined based on time requirements for effective coaching, support and evaluation
Principal/Assistant Principal (6th grade - 8th grade)	1.0 FTE per 387 students	Based on 1.0 Administrator overseeing 12-13 secondary teachers; ratio determined based on time requirements for effective coaching, support and evaluation
Principal/Assistant Principal (9th grade - 12th grade)	1.0 FTE per 412 students	Based on 1.0 Administrator overseeing 12-13 secondary teachers; ratio determined based on time requirements for effective coaching, support and evaluation
Instructional coaches (TK - 5th grade)	1.0 FTE per 30 teachers	Includes additional coaches compared to historical ratios to ensure consistent caseloads for coaches
Academic counselors (6th grade - 12th grade)	0.2 FTE per 135 students	Includes additional counselors compared to historical ratios based on research and student need
Athletics/activities (9th grade - 12th grade)	0.2 FTE per 360 students	Maintains existing ratios with increases for schools with larger enrollment
Special Education staffing		
Resource Specialist Program (RSP)	1.0 FTE per 28 RSP students	Teacher contract Section 35110
Special Day Class (SDC) Program	1.0 FTE per 12-14 SDC students	Teacher contract Section 35410
Mainstreaming SDC	0.2 FTE per 25-26 SDC students	Additional staff to allow for SDC students to join general education classrooms
Speech and Language Pathologists	1.0 FTE per 55 RSP/SDC students	Teacher contract Section 35642
Adaptive PE	1.0 FTE per 55 RSP/SDC students	Teacher contract Section 35646
Supplemental staffing		
Intervention specialist (TK - 5th grade)	0.2 FTE per 30 students of qualified subgroups	Per LCFF, additional staff to serve students of qualified subgroups
Classroom teachers (6th grade - 12th grade)	0.2 FTE per 31-33 students of qualified subgroups	Per LCFF, additional staff to serve students of qualified subgroups
Principal/Assistant Principal (TK - 5th grade)	1.0 FTE per 450 students of qualified subgroups and Special Education	Per LCFF, additional staff to serve students of qualified subgroups
Principal/Assistant Principal (6th grade - 8th grade)	1.0 FTE per 387 students of qualified subgroups and Special Education	Per LCFF, additional staff to serve students of qualified subgroups
Principal/Assistant Principal (9th grade - 12th grade)	1.0 FTE per 412 students of qualified subgroups and Special Education	Per LCFF, additional staff to serve students of qualified subgroups
Non-academic support staffing		
Dropout Prevention Counselors	0.5 FTE per 300 students who are low-income, below poverty line (double weighted) and high truancy	Based on data demonstrating highest need student populations for dropout prevention support
Nurses	90% of nurse FTE allocated based on student need: low-income (double weighted), Special Education and prevalence of diseases that requires constant monitoring (e.g., diabetes)	Based on data demonstrating highest need student populations for health support

Outcomes of staffing formula (2014-15 school year): In aggregate, school sites with the highest proportion of students in targeted subgroups (i.e., low income, English learners, foster youth) receive more staffing and have a lower student-to-adult ratio, as shown with the green highlights in the table below.

Demographic profile of schools	Number of schools	Total number of students	Avg % low income	Avg % EL	Total number of foster youth	Base funding			Base + supplemental funding		
						Ratio of students to base classroom teachers*	Ratio of students to base site administration*	Instructional Coach FTE per Elementary school	Ratio of students to total admin, including supplemental*	Intervention Specialist FTE per Elementary school	Ratio of students to all instructional adults on campus*
Schools with less than 25% low income	8	6,932	9%	7%	5	28.5	533.2	1.0	533.2	0.9	23.4
Schools with 25-50% low income	11	9,371	36%	13%	49	27.8	446.2	1.0	353.6	1.5	21.0
Schools with 50-75% low income	11	9,903	62%	23%	127	26.9	495.2	1.1	304.7	2.8	19.3
Schools with greater than 75% low income	11	6,422	82%	49%	68	27.9	535.2	1.0	321.1	3.0	20.2
Total / average	41	32,628	47%	22%	249	27.7	494.4	1.0	354.7	2.2	20.7

Note: Does not include Learning Options

*For all numbers shown as ratios, lower values indicate higher levels of staffing

For each objective, the LCAP requires the following data to be articulated:

Goal (Include and identify all goals from Section 2)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17

Please note that the “Annual Update: Analysis of Progress” column is not relevant, given this is the first year of the LCAP.

Section 3 Table for Objective 1:

Goal	State and Local Priorities	Actions and Services	Level of Service	Annual Update	Actions and anticipated expenditures		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 1 - High quality academics: SJUSD will provide a high quality and comprehensive instructional program <u>Priority strategies:</u> • Strategy 1.1 - School redesign: Rethink our school structures, time and space to inspire students and provide personalized and meaningful learning experiences • Strategy 1.3 - Systematic instructional framework: Implement a highly structured process for teaching which responds to student understanding in real time • Strategy 1.5 - Common Core implementation: Implement new K-12 national standards that ensure all students attain deeper knowledge and skills <u>Additional strategies</u> <i>(Implementation goals to be refined in LCAP Annual Update)</i> • Strategy 1.2 - Intervention and enrichment: Identify instructional needs of all students, including those behind and ahead of grade level, and provide an effective response to help achieve full potential • Strategy 1.4 - Comprehensive assessment: Continuous checks for understanding that drive instruction and summative assessments that align to CCSS	<u>State priorities:</u> <u>Conditions of learning</u> 1) Basic 2) State standards 7) Course access <u>Pupil outcomes</u> 4) Pupil achievement 8) Other pupil outcomes <u>Local priorities:</u> A) Close the opportunity gap B) 21 st century skills	Strategy 1.1 (High priority): <ul style="list-style-type: none"> Implement Wave 1 school redesign concepts at Burnett Middle (blended learning, criterion based grading) & Lincoln High (project-based learning) Develop and plan additional redesign concepts at other schools 	Specified schools		1.1: • \$1.1M • \$0.1M	1.1: • \$0.2M • TBD	1.1: • \$0.2M • TBD
		Strategies 1.3 & 1.5 (High priority): <ul style="list-style-type: none"> Teachers in every classroom implementing the instructional framework and CCSS with quality (every classroom teacher) Administrators at every school site ensuring implementation of the instructional framework and CCSS in every classroom Site-based instructional coaches to support teachers in implementation of the instructional framework and CCSS District-level instructional coaches to oversee CCSS-aligned content development and provide training (1.5 only) Content and materials aligned to CCSS 	LEA-wide		1.3 & 1.5 • \$109.9M • \$8.1M • \$2.6M • \$2.7M • \$1.1M	1.3 & 1.5 • \$109.1M • \$8.0M • \$2.5M • \$2.8M • \$1.1M	1.3 & 1.5 • \$109.1M • \$8.0M • \$2.5M • \$2.8M • \$1.1M
		Strategy 1.2 <ul style="list-style-type: none"> Teachers and support staff to ensure Special Education students receive services as identified in their Individual Education Plans Alternative pathways for students to reach academic goals including alternative classrooms, credit recovery programs, independent study, and continuation schools (Learning Options) Site-based counselors to provide academic support and guidance on post-secondary options for students District-level instructional coaches focused on specific subgroups After school programs to provide additional interventions (Elementary only) Adaptive learning software programs to provide personalized interventions (includes hardware) Modified graduation requirements to create flexibility for credit recovery, intervention and enrichment; standardized middle school promotion requirements AP/IB enrollment of high potential students from target subgroups 	Targeted student populations and schools		1.2 • \$44.6M • \$6.0M • \$2.1M • \$2.5M • \$1.2M • \$0.6M • No cost • \$0.1M	1.2 • \$45.1M • \$6.0M • \$2.1M • \$1.9M • \$1.1M • \$0.6M • No cost • \$0.1M	1.2 • \$45.1M • \$6.0M • \$2.1M • \$1.9M • \$1.1M • \$0.6M • No cost • \$0.1M
		Strategy 1.4 <ul style="list-style-type: none"> State-mandated and district level assessments, including placement assessments/criteria and progress monitoring assessments Teams of teachers to create and revise CCSS-aligned assessments Hardware for assessment administration 	LEA-wide		1.4 • \$0.8M • \$0.5M • \$0.7M TOTAL \$198.7M	1.4 • \$0.8M • \$0.5M • \$0.7M TOTAL \$196.9M	1.4 • \$0.8M • \$0.5M • \$0.7M TOTAL \$196.9M

Section 3 Table for Objective 4:

Goal	State and Local Priorities	Actions and Services	Level of Service	Annual Update	Actions and anticipated expenditures		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 4 – High quality staff: SJUSD will attract, recruit, support and retain a highly effective and diverse workforce <u>Priority strategies:</u> <ul style="list-style-type: none"> 4.1 - Recruitment and induction: Fully implement a new and improve system for recruiting, hiring and induction 4.2 - Professional growth and evaluation system: Design and implement a professional growth system for all employees to sustain and improve performance, including effective evaluation tools, recognition for high performance, support for low performance and career pathways 	State priorities	Strategy 4.1 <ul style="list-style-type: none"> Dedicated Recruiting and Induction Manager, staff and supplies to redesign system for recruitment, hiring and induction Staff to support new teachers through state-mandated “Beginning Teacher Support and Assessment” system Contracts with recruitment channels for highly talented staff (e.g., Teach for America) 	LEA-wide		4.1 • \$0.3M • \$0.7M • <\$0.1M	4.1 • \$0.3M • \$0.8M • <\$0.1M	4.1 • \$0.3M • \$0.8M • <\$0.1M
	Basic						
	Local priorities						
	High quality staff	Strategy 4.2 <ul style="list-style-type: none"> Staff to implement the new evaluation system for teachers, as articulated in the new teacher contract, including <ul style="list-style-type: none"> Dedicated teacher evaluators to provide additional feedback for new teachers and permanent teachers who do not meet standard Panel made up of administrators and teachers to evaluate data and make personnel recommendations to district leadership Ongoing professional development for site administrators and central office managers and leaders; includes dedicated internal staff and external professional development providers Staff to redesign evaluation systems for all employees included Principals and classified staff members (requires bargaining with labor organizations) 	LEA-wide		4.2 • \$1.6M • \$2.7M • <\$0.1M TOTAL \$5.7M	4.2 • \$1.6M • \$2.7M • <\$0.1M TOTAL \$5.7M	4.2 • \$1.6M • \$2.7M • <\$0.1M TOTAL \$5.7M

Section 3 Table for Objective 2:

Goal	State and Local Priorities	Actions and Services	Level of Service	Annual Update	Actions and anticipated expenditures		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 2 – Broader community and family supports: SJUSD will ensure students, staff, parents and the community are informed, satisfied and engaged <u>Priority strategies for 13-14:</u> • Strategy 2.4 - Employee engagement: Design and implement a responsive process that ensures employee satisfaction and engagement <u>Additional strategies</u> <i>(Implementation goals to be refined in LCAP Annual Update)</i> • Strategy 2.1 - Coherent system of support: A support system that identifies and responds to at-risk students' socio-emotional, behavioral and health needs • Strategy 2.2 - Parent engagement: Build capacity of staff and increase opportunities for families to advocate for their children • Strategy 2.3 - Community partnerships: Activities and partnerships with industry, government and other organizations to build and reinforce 21 st century skills for our students	<i>State priorities</i> <u>Engagement</u> Parent involvement Pupil engagement School climate <i>Local priorities</i> Close the opportunity gap	Strategy 2.4 <ul style="list-style-type: none"> Redesign annual climate survey administered to all students, parents and staff members to collect baseline data on engagement 	LEA-wide		2.4 <ul style="list-style-type: none"> <\$0.1M 	2.4 <ul style="list-style-type: none"> <\$0.1M 	2.4 <ul style="list-style-type: none"> <\$0.1M
		Strategy 2.1 <ul style="list-style-type: none"> Guidance counselors, drop out prevention counselors, discipline personnel Transportation for students based on need Site-based nurses and programs to identify and handle health issues Programs and staff that support school safety, including district police, yard duty and “Positive Behavior Interventions & Supports” program 	Differentiated based on student need		2.1 <ul style="list-style-type: none"> \$9.8M \$7.9M \$4.0M \$4.0M 	2.1 <ul style="list-style-type: none"> \$9.9M \$8.0M \$3.3M \$4.0M 	2.1 <ul style="list-style-type: none"> \$9.9M \$8.0M \$3.3M \$4.0M
		Strategy 2.2 <ul style="list-style-type: none"> Staff to engage parents through parent education programs and site-based classes 	Differentiated based on student need		2.2 <ul style="list-style-type: none"> \$1.0M 	2.2 <ul style="list-style-type: none"> \$1.0M 	2.2 <ul style="list-style-type: none"> \$1.0M
		Strategy 2.3 <ul style="list-style-type: none"> Activities to build leadership and other 21st century skills in students, including Associated Student Body and Athletics 	LEA-wide		2.3 <ul style="list-style-type: none"> \$2.8M 	2.3 <ul style="list-style-type: none"> \$2.8M 	2.3 <ul style="list-style-type: none"> \$2.8M
					TOTAL \$29.5M	TOTAL \$29.0M	TOTAL \$29.0M

Section 3 Table for Objective 3:

Goal	State and Local Priorities	Actions and Services	Level of Service	Annual Update	Actions and anticipated expenditures		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 3 – Research-based accountability and support: SJUSD will demonstrate effective, efficient and exemplary practices in all divisions, departments, and schools. <u>Priority strategies for 13-14:</u> • 3.1 - Efficient and effective practices: Apply best practices from other sectors to improve all SJUSD processes • 3.2 - System of accountability: Design and implement a results-driven accountability and support system that transparently highlights areas of improvement	<i>State priorities</i> None	Strategy 3.1 • Each department to evaluate existing processes, research best-practices, identify opportunities for improvement, and implement solutions	LEA-wide		3.1 Included in dept budgets	3.1 Included in dept budgets	3.1 Included in dept budgets
	<i>Local priorities</i> Close the opportunity gap 21 st century skills Efficient/effective practices Research-based accountability	Strategy 3.2 • Staff to develop and implement a replicable process for improving Key Performance Measures (i.e., OpStat, a system of support and accountability where school teams perform root cause analysis on student performance data, develop plans to improve, closely monitor progress, and report to district leadership 3-4 times per year) • Staff to develop and implement a transparent system of accountability for school performance	LEA-wide		3.2 \$0.6M	3.2 \$0.6M	3.2 \$0.6M
					TOTAL \$0.6M	TOTAL \$0.6M	TOTAL \$0.6M

Section 3 Table for Objective 5:

Goal	State and Local Priorities	Actions and Services	Level of Service	Annual Update	Actions and anticipated expenditures		
					LCAP YEAR Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 5 – Aligned resources and efficient operations: SJUSD will align resources to the strategic plan and equity policy and demonstrate cost-effective budget management. <u>Priority strategies:</u> • 5.2 - Strategic resource allocation: Ensure full alignment of all site and department budgets to the strategic plan and equity policy <u>Additional strategies</u> <i>(Implementation goals to be refined in LCAP Annual Update)</i> • 5.1: Fiscal accountability: Develop an accountability and support system for all leaders who have budget control authority	<i>State priorities</i> Basic <i>Local priorities</i> Close the opportunity gap Allocation based on demonstrated student need	Strategy 5.2 • Fiscal staff to redesign school-level staffing process to reflect needs of students (for example, schools with significant populations of high-need students will have higher levels of staffing to meet those needs) Strategy 5.1 • Dedicated portion of Fiscal staff time to act as budget point person for all managers with budget control (includes principals)	LEA-wide		5.2 \$0.3M	5.2 \$0.3M	5.2 \$0.3M
					5.1 \$0.2M	5.1 \$0.2M	5.1 \$0.2M
					TOTAL \$0.5M	TOTAL \$0.5M	TOTAL \$0.5M

- B. Identify additional annual actions, and the LEA may include any services that support these actions, above what is provided for all pupils that will serve low-income, English learner, and/or foster youth pupils as defined in Education Code section 42238.01 and pupils redesignated as fluent English proficient. The identified actions must include, but are not limited to, those actions that are to be performed to meet the targeted goals described in Section 2 for low-income pupils, English learners, foster youth and/or pupils redesignated as fluent English proficient (e.g., not listed in Table 3A above). List and describe expenditures for each fiscal year implementing these actions, including where those expenditures can be found in the LEA's budget.

Goal (Include and identify all goals from Section 2, if applicable)	Related State and Local Priorities (from Section 2)	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/services	What actions are performed or services provided in each year (and are projected to be provided in years 2 and 3)? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
Objective 1 - High quality academics: SJUSD will provide a high quality and comprehensive instructional program • Strategy 1.2 - Intervention and enrichment: Identify instructional needs of all students, including those behind and ahead of grade level, and provide an effective response to help achieve full potential	<i>State priorities:</i> <u>Pupil outcomes</u> 4) Pupil achievement 8) Other pupil outcomes <i>Local priorities:</i> A) Close the opportunity gap	<ul style="list-style-type: none"> Additional teacher, administrative and support staffing for schools that have high concentrations of low-income students, English learners and foster youth Additional support staff (Classified) for schools that have high concentrations of English learners Site-based intervention specialists (teachers) to differentially target students who are below grade level (Elementary only) In addition to incremental staffing, all actions/services under Strategy 1.2 in the above tables serve at-risk students 	Schools with significant percentage of target populations (i.e., low income, English learners, foster youth)		\$7.2M	\$7.2M	\$7.2M
					\$1.2M	\$1.3M	\$1.3M
					\$5.5M	\$5.4M	\$5.4M
					<i>Included in above tables</i>	<i>Included in above tables</i>	<i>Included in above tables</i>
					TOTAL \$13.9M	TOTAL \$13.9M	TOTAL \$13.9M

- C. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

Based on enrollment figures, we expect an estimated supplemental amount of approximately \$10M in order to improve or increase services to supplemental grant eligible students. As shown above, we are reconfiguring the budget to accommodate \$13.9M in supplemental funds for our highest needs schools, based on populations of low-income youth, English learners, and foster youth. Please see the tables on page 27 and 28 for the staffing impact by school. The district

decision to meaningfully shift funds towards highest need students goes above and beyond state requirements. We believe this methodology will results in the required support for at-risk youth while still maintaining high quality base services for all students.

- D. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The supplemental funds of \$13.9M are school-based personnel who can provide appropriate support for high-need students. Examples include:

Increased numbers of classroom teachers and Intervention Specialists: *Target student populations receive 20% more than base*

These teachers are supplemental teachers that can be deployed in a variety of ways to meet the needs of students. For example, an intervention specialist may pull a small group of students in a classroom to do focused work on a concept, analyze student performance data to identify target students, or lead a group of students through intervention computer programs. These teachers are allocated based on populations of low-income, English learners and foster youth. Schools are responsible for determining the specific activities of the supplemental teachers to support these student populations. School plans (also known as the Single Plan for Student Achievement) will articulate these specific actions.

Increased number of Administrators: *Target student populations receive 100% more than base*

As shown on the table on page 27, schools are allocated supplemental administration based on the population of target subgroups, plus Special Education. These Administrators are responsible for providing additional support for target students, including monitoring data and performance, developing intervention plans that are customized to each student, supporting and coaching teachers to execute against plans, and working with parents to address the whole child.

Increased number of classroom support (Classified) staff: *100% of allocation based on student need*

Schools with significant populations of English learners have additional classroom support staff such as Instructional Aides and other classroom Paraprofessionals. With these staff members are not credentialed teachers, they act as additional adults in the classroom for support. Teachers have increased flexibility to engage with small groups or individual students who need additional attention. Please note that these allocations are not included in the table on page 27, as the table only includes credentialed staff.

NOTE: Authority cited: Sections 42238.07 and 52064, Education Code. Reference: Sections 2574, 2575, 42238.01, 42238.02, 42238.03, 42238.07, 47605, 47605.5, 47606.5, 48926, 52052, 52060-52077, and 64001, Education Code; 20 U.S.C. Section 6312. 1-03-14 [California Department of Education]

APPENDIX B



SUMMARY TABLES OF FUNDS



SAN JOSÉ UNIFIED SCHOOL DISTRICT

	2013-14	2014-15	2015-16	2016-17
One Percent Statistics				
LCFF per ADA for each 1% COLA	\$66.00	\$71.49	\$72.56	\$73.95
Est. Revenue for each 1% COLA	\$2,063,700	\$2,205,675	\$2,227,074	\$2,251,055
1% Change in ADA	325.65	322.75	321.09	318.47
LCFF Gain/Loss for 1% Change in ADA	\$2,149,362	\$2,307,485	\$2,329,871	\$2,354,958
1% Reserve for Economic Uncertainties	\$3,194,631	\$3,124,655	\$3,151,149	\$3,158,103
Cost of 1 Day (all Funds)	\$1,015,989	\$1,036,873	\$1,051,751	\$1,065,458
H&W - Cost of 1% Increase in Rates (all Funds)	\$428,600	\$406,954	\$412,854	\$421,648
Salary Schedule 1% Increase (Fund 03, 061, 062, 063)	\$1,951,573	\$1,991,002	\$2,019,291	\$2,043,481

REVENUE

Student Instructional Days	180	180	180	180
Furlough Days	0	0	0	0
October Enrollment (SJUSD + Bachrodt Charter)	32,565	32,275	32,109	31,847
Enrollment Gain (Loss) over prior October	-57	-290	-166	-262
Gain (Loss) Percentage	-0.17%	-0.89%	-0.51%	-0.82%
Budgeted Teacher Increase/decrease	0.00	-13.00	-5.00	-8.00
Teacher Retirements (Unrestricted & Special Ed)	40	40	40	40
ADA				
P-2 ADA (SJUSD K-12, excluding Charter)	30,624	30,207	30,048	29,798
Conversion Charter ADA	643	644	644	644
Total SJUSD ADA	31,267	30,851	30,692	30,442
ADA Gain (Loss)	-53	-416	-159	-250
ADA as Percent of Enrollment	96.01%	95.59%	95.59%	95.59%
LCFF ADA - Includes County Students	30,522.43	30,108.12	29,949.45	29,699.01
LCFF ADA Gain (Loss)	(319.21)	(414.31)	(158.67)	(250.44)

Local Control Funding Formula

Cost of Living Adjustment	1.565%	0.8500%	2.100%	2.300%
LCFF per ADA (goal without transportation on TIIG)	\$7,768.54	\$7,827.23	\$7,999.66	\$8,192.52
Funded LCFF per ADA	\$ 6,600.22	\$ 7,149.45	\$ 7,256.13	\$ 7,394.60
Percentage Change	n/a	8.32%	1.49%	1.91%
Goal - Actual Difference per ADA	\$1,168.32	\$677.78	\$743.53	\$797.92
Total Goal - Actual Difference	\$35,660,108	\$20,406,596	\$22,268,324	\$23,697,419

Other Revenue

Mandated Costs	\$0	\$0	\$0	\$0
MAA Revenue	\$2,178,000	\$1,178,000	\$1,178,000	\$1,178,000
Lottery (Unrestricted) per ADA	\$124.00	\$126.00	\$126.00	\$126.00
Lottery (Restricted) per ADA	\$30.00	\$30.00	\$30.00	\$30.00

EXPENDITURES**Employer Rate**

STRS RATE	8.250%	8.250%	8.250%	8.250%
PERS RATE	11.442%	11.771%	11.771%	11.771%
MEDICARE	1.450%	1.450%	1.450%	1.450%
SOCIAL SECURITY	6.200%	6.200%	6.200%	6.200%
INCOME PROTECTION	0.270%	0.270%	0.270%	0.270%
UNEMPLOYMENT INSURANCE	0.050%	0.050%	0.050%	0.050%
WORKERS COMPENSATION	1.250%	1.250%	1.250%	1.250%
Classified Salary Total Rates	20.662%	20.991%	20.991%	20.991%
Certificated Salary Total Rates	11.270%	11.270%	11.270%	11.270%

13-14 Site Expenditure Budget by Fund

Sum of 2013-14 Estimated Actuals Budget	Fund Desc						
Loc Name	CAFETERIA FUND	CHILD DEVELOPMENT FUND	GENERAL FUND FLEXIBILITY	GENERAL FUND RESTRICTED	GENERAL FUND SPECIAL ED	GENERAL FUND UNRESTRICTED	Grand Total
ALLEN	42,815.94		431,359.54	428,519.01	909,101.49	3,245,478.90	5,057,274.88
ALMADEN	41,310.55	189,464.97	459,632.89	502,250.73	457,765.21	1,513,674.88	3,164,099.23
ANNE DARLING	49,534.07	109,682.51	609,800.71	715,669.95	199,563.12	2,279,985.52	3,964,235.88
BACHRODT	26,158.85		393,239.22	1,080,625.36	237,867.07	3,474,357.51	5,212,248.01
BOOKSIN	22,632.65		194,388.41	200,473.95	477,814.59	2,923,315.37	3,818,624.97
BRET HARTE	133,800.02		466,707.79	272,838.23	805,560.14	5,221,183.21	6,900,089.39
BROADWAY	31,115.87		276,871.81	38,420.58	294,921.02	1,745,961.67	2,387,290.95
BROADWAY INFANTS			504,006.82	78,304.07			582,310.89
BURNETT ACADEMY	153,009.17		1,555,557.00	453,173.45	592,944.20	3,881,121.16	6,635,804.98
CANOAS	50,453.35		475,059.61	353,884.20	172,120.62	1,688,190.15	2,739,707.93
CANOAS MRGN CTR ATSM					1,142,045.69		1,142,045.69
CARSON	28,819.83		215,453.53	179,210.81	583,190.07	1,484,623.59	2,491,297.83
CASTILLERO	148,524.59		1,053,318.22	223,806.75	859,219.51	5,238,145.13	7,523,014.20
COMM CAREER ACADEMY			1,291.11	630.95		122,301.80	124,223.86
EMPIRE GARDENS	47,938.82		485,345.95	452,570.32	381,283.45	1,722,142.57	3,089,281.11
ERNESTO GALARZA	51,207.45	84,628.01	498,540.11	477,200.39	389,257.55	1,839,683.24	3,340,516.75
GARDNER	44,132.58	81,344.52	521,808.56	717,590.35	172,977.76	2,012,477.73	3,550,331.50
GRANT	44,417.79	129,949.95	609,161.17	616,257.33	515,153.07	2,267,178.08	4,182,117.39
GRAYSTONE	12,973.11		199,226.99	149,311.51	415,318.72	2,503,539.32	3,280,369.65
GUNDERSON	140,067.87		1,145,329.60	228,176.65	1,332,496.31	4,999,072.60	7,845,143.03
GUNDERSON PLUS			8,969.41	396.70		297,110.60	306,476.71
HACIENDA	35,102.11	85,690.32	497,578.37	108,575.53	566,114.60	2,557,112.55	3,850,173.48
HAMMER			236,638.03	43,964.34	114,134.49	1,257,981.27	1,652,718.13
HOME SCHOOLING/ELEMENTARY				1,400.31		318,625.21	320,025.52
HOOVER	142,025.04		1,208,162.10	357,254.95	679,098.47	4,142,673.42	6,529,213.98
HORACE MANN	32,525.77	90,721.02	566,367.28	479,281.69	315,752.96	2,024,395.77	3,509,044.49
JOHN MUIR	119,972.27		1,186,355.84	328,839.96	834,628.71	4,880,004.55	7,349,801.33
LELAND	108,471.27		637,590.15	243,444.82	1,009,255.94	7,021,756.97	9,020,519.15
LELAND PLUS			539.15	244.12		264,022.24	264,805.51
LIBERTY HIGH			106,998.01	3,933.81	265,448.66	1,380,971.10	1,757,351.58
LINCOLN	194,305.07		1,339,039.65	359,172.04	1,081,924.78	7,021,029.09	9,995,470.63
LINCOLN PLUS			3,521.66			337,995.32	341,516.98
LOS ALAMITOS	14,090.85		240,588.53	194,256.93	200,471.78	2,571,052.31	3,220,460.40
LOWELL	27,058.91	44,099.54	563,384.20	349,054.43	523,820.06	1,832,452.36	3,339,869.50
MIDDLE COLLEGE AT SJCC			526.03	290.97		204,838.59	205,655.59
MORGAN AUTISM CTR PRE-K/5					135,000.00		135,000.00
OLINDER	32,770.92	100,601.75	584,765.87	864,544.75	442,555.43	2,162,427.21	4,187,665.93
PIONEER	164,990.39		917,335.53	337,736.11	1,001,901.73	6,433,775.57	8,855,739.33
PIONEER PLUS			3,572.42	71.92		287,404.29	291,048.63
REED	32,114.55		235,710.65	54,685.41	527,953.23	1,910,369.92	2,760,833.76
RIVER GLEN ELEM/MIDDLE	22,320.28		420,387.58	454,247.81	176,684.20	1,483,242.90	2,556,882.77
RIVER GLEN MIDDLE			33,101.82	4,544.48		711,525.45	749,171.75
S J COMMUNITY MIDDLE			4,075.46			100,428.54	104,504.00
SAN JOSE ACADEMY PLUS			7,362.19	1,216.77		301,749.44	310,328.40
SAN JOSE COMMUNITY DAY SC			354,828.27	18,459.75	129,003.59	582,569.92	1,084,861.53
SAN JOSE HIGH SCHOOL	209,351.75		1,725,676.25	254,147.35	938,256.41	4,336,595.31	7,464,027.07
SCHALLENBERGER	49,027.63		331,524.42	106,718.45	163,079.92	2,097,697.57	2,748,047.99
SIMONDS	16,160.59		157,396.33	202,713.31	130,335.93	2,771,225.65	3,277,831.81
TERRELL	38,204.68		384,003.31	391,162.96	401,869.17	1,954,211.01	3,169,451.13
TERRELL MRGN CTR ATSM					797,162.57		797,162.57
TRACE	38,482.32		882,954.21	625,088.22	148,630.36	3,582,644.06	5,277,799.17
WASHINGTON	54,023.97	194,333.97	705,123.90	886,509.15	196,163.24	2,418,772.19	4,454,926.42
WILLIAMS	20,519.85		202,146.44	284,754.06	196,195.76	2,555,365.22	3,258,981.33
WILLOW GLEN ELEM	36,617.85		416,752.28	388,167.16	203,571.89	3,054,927.20	4,100,036.38
WILLOW GLEN HIGH	156,119.66		1,342,752.77	420,737.15	1,567,051.87	6,472,231.80	9,958,893.25
WILLOW GLEN MIDDLE	155,058.39		1,318,529.03	315,830.91	1,052,978.39	4,994,075.30	7,836,472.02
WILLOW GLEN PLUS			4,279.61	1,580.00		254,315.95	260,175.56
Grand Total	2,768,226.63	1,110,516.56	26,724,635.79	15,251,940.91	23,737,643.73	132,740,008.28	202,332,971.90

This table represents budget that is given to each school site in the form of allocated staffing or discretionary funding to support individual site goals and objectives. What is not shown in this table are expenditures that are budgeted centrally to support sites; such as Transportation, Maintenance, Operations, Utilities, Instructional Coaches, Textbooks, Nurses, Computer Refresh, and Furniture Replacement.

2012-2013 Actuals								
Object Type	Obj Description2	GENERAL FUND		Total	SPECIAL REVENUE FUNDS	CAPITAL OUTLAY	OTHER FUNDS	Grand Total
		UNRESTRICTED	RESTRICTED					
Revenue	Revenue Limit /LCFF	162,647,429	6,389,787	169,037,216				169,037,216
	Federal Programs	9,463	15,904,243	15,913,706	8,528,135			24,441,841
	State Programs	62,859,829	14,188,459	77,048,288	2,466,387	1,420,065		80,934,740
	Local Revenue	7,797,809	12,793,615	20,591,424	2,788,115	3,867,401	26,686,344	53,933,284
Revenue Total		233,314,530	49,276,104	282,590,634	13,782,637	5,287,466	26,686,344	328,347,080
Expense	Certificated Salaries	110,083,006	25,212,284	135,295,290	576,603			135,871,893
	Classified Salaries	26,536,225	13,258,243	39,794,468	3,604,793	245,682	118,001	43,762,944
	Employee Benefits	48,342,618	13,754,016	62,096,634	1,811,593	94,054	53,729	64,056,011
	Books & Supplies	3,972,570	6,188,067	10,160,637	4,442,624	3,397,593	3,762	18,004,616
	Svcs & Other Oper Exp	17,448,826	18,924,117	36,372,943	1,730,427	802,405	27,181,338	66,087,114
	Capital Outlay	170,557	100,086	270,643	44,260	6,434,027		6,748,931
	Direct/Indirect Exp	(3,066,180)	2,583,066	(483,114)	483,114			(0)
	Other Outgo	963,442	3,660	967,102				967,102
	Debt Service	133,098		133,098		27,842,582		27,975,680
Expense Total		204,584,160	80,023,539	284,607,699	12,693,415	38,816,344	27,356,830	363,474,289
Transfers	Transfers In	8,154,629	4,000	8,158,629	3,868,950	1,464,718		13,492,297
	Interfund Transfers Out	3,911,485	-	3,911,485	1,954,629	7,626,182		13,492,296
	Other Sources	170,307		170,307		99,724,875		99,895,182
	Other Uses					98,346,820		98,346,820
Contributions	Contribution Unrestricted	(32,827,796)	32,827,796	-				-
Other Financing Sources	Flexibility Transfers	-		-				-
Change In Fund Balance		316,025	2,084,361	2,400,386	3,003,543	(38,312,288)	(670,487)	(33,578,846)
Beginning Fund Balance		7,905,013	11,080,461	18,985,474	73,243,160	56,424,605	10,655,405	159,308,644
Ending Fund Balance		8,221,038	13,164,822	21,385,859	76,246,703	18,112,317	9,984,919	125,729,798

2013-2014 Estimated Actuals								
Object Type	Obj Description2	GENERAL FUND		Total	SPECIAL REVENUE FUNDS	CAPITAL OUTLAY	OTHER FUNDS	Grand Total
		UNRESTRICTED	RESTRICTED					
Revenue	Revenue Limit /LCFF	239,534,724	1,105,125	240,639,849				240,639,849
	Federal Programs	2,201,326	15,988,650	18,189,976	8,966,550			27,156,526
	State Programs	4,623,427	14,890,627	19,514,054	2,731,312	-		22,245,366
	Local Revenue	7,668,752	12,638,868	20,307,620	2,699,340	3,375,098	24,435,943	50,818,001
Revenue Total		254,028,229	44,623,270	298,651,499	14,397,202	3,375,098	24,435,943	340,859,742
Expense	Certificated Salaries	116,274,662	24,106,255	140,380,916	642,839			141,023,756
	Classified Salaries	29,958,027	10,635,259	40,593,286	3,591,897	244,104	161,020	44,590,307
	Employee Benefits	47,839,379	11,485,397	59,324,776	1,855,416	80,725	67,637	61,328,554
	Books & Supplies	8,881,348	14,006,579	22,887,928	4,603,119	817,914	4,600	28,313,561
	Svcs & Other Oper Exp	25,032,977	21,198,432	46,231,409	1,766,061	(253,522)	24,109,673	71,853,622
	Capital Outlay	327,857	1,731,547	2,059,404	1,295,362	6,575,349		9,930,115
	Direct/Indirect Exp	(3,840,873)	3,238,538	(602,334)	602,334			0
	Other Outgo	2,482,588	84,930	2,567,518				2,567,518
	Debt Service	114,333		114,333		-		114,333
Expense Total		227,070,299	86,486,937	313,557,236	14,357,030	7,464,571	24,342,929	359,721,765
Transfers	Interfund Transfers Out	5,905,881	-	5,905,881	19,891,503	255,914		26,053,298
	Transfers In	17,911,281	-	17,911,281	5,905,881	2,236,136		26,053,298
	Other Sources	-		-		1,488,237		1,488,237
	Other Uses					-		-
Contributions	Contribution Unrestricted	(38,729,521)	38,729,521	-				-
Other Financing Sources	Flexibility Transfers	-		-				-
Change In Fund Balance		233,810	(3,134,146)	(2,900,336)	(13,945,450)	(621,014)	93,014	(17,373,786)
Beginning Fund Balance		8,221,038	13,164,822	21,385,859	76,246,703	18,112,317	9,984,919	125,729,798
Ending Fund Balance		8,454,848	10,030,676	18,485,523	62,301,253	17,491,303	10,077,932	108,356,012

2014-2015 Adopted Budget								
Object Type	Obj Description2	GENERAL FUND		Total	SPECIAL REVENUE FUNDS	CAPITAL OUTLAY	OTHER FUNDS	Grand Total
		UNRESTRICTED	RESTRICTED					
Revenue	Revenue Limit / LCFF	256,212,719	299,949	256,512,668				256,512,668
	Federal Programs	1,201,326	14,004,361	15,205,687	9,121,009			24,326,696
	State Programs	4,707,271	8,191,892	12,899,163	2,500,785	-		15,399,948
	Local Revenue	7,692,501	10,131,218	17,823,719	2,711,783	3,798,500	26,275,302	50,609,304
Revenue Total		269,813,817	32,627,420	302,441,237	14,333,577	3,798,500	26,275,302	346,848,616
Expense	Certificated Salaries	119,655,894	22,226,906	141,882,800	546,958			142,429,759
	Classified Salaries	30,410,678	10,621,504	41,032,182	3,817,397	247,116	171,069	45,267,764
	Employee Benefits	52,740,627	10,138,617	62,879,244	1,903,621	83,945	72,246	64,939,055
	Books & Supplies	9,106,722	6,411,872	15,518,594	4,532,669	50,000	4,720	20,105,983
	Svcs & Other Oper Exp	23,707,637	17,187,110	40,894,747	1,595,008	25,171	26,896,652	69,411,577
	Capital Outlay	914,085	191,523	1,105,608	235,718	37,552,229		38,893,555
	Direct/Indirect Exp	(3,433,857)	2,832,878	(600,979)	600,979			(0)
	Other Outgo	2,482,588	84,930	2,567,518				2,567,518
	Debt Service	121,767		121,767		-		121,767
Expense Total		235,706,141	69,695,340	305,401,481	13,232,350	37,958,460	27,144,687	383,736,978
Transfers	Interfund Transfers Out	7,064,033	-	7,064,033	12,376,385	-		19,440,418
	Transfers In	12,376,385	-	12,376,385	7,064,033	-		19,440,418
	Other Sources	408,835		408,835		65,000,000		65,408,835
	Other Uses					-		-
Contributions	Contribution Unrestricted	(38,067,547)	38,067,547	-				-
Other Financing Sources	Flexibility Transfers	-		-				-
Change In Fund Balance		1,761,316	999,627	2,760,943	(4,211,125)	30,840,040	(869,384)	28,520,473
Beginning Fund Balance		8,454,848	10,030,676	18,485,523	62,301,253	17,491,303	10,077,932	108,356,012
Ending Fund Balance		10,216,164	11,030,302	21,246,466	58,090,128	48,331,343	9,208,548	136,876,485

2015-2016 Projected Budget								
Object Type	Obj Description2	GENERAL FUND		Total	SPECIAL REVENUE FUNDS	CAPITAL OUTLAY	OTHER FUNDS	Grand Total
		UNRESTRICTED	RESTRICTED					
Revenue	Revenue Limit /LCFF	256,558,524	306,548	256,865,072				256,865,072
	Federal Programs	1,201,326	14,004,361	15,205,687	9,257,983			24,463,670
	State Programs	4,707,271	6,792,792	11,500,063	2,511,883	-		14,011,946
	Local Revenue	7,853,708	10,311,068	18,164,777	2,751,785	3,644,500	27,551,087	52,112,149
Revenue Total		270,320,829	31,414,769	301,735,599	14,521,651	3,644,500	27,551,087	347,452,837
Expense	Certificated Salaries	121,087,266	21,783,989	142,871,255	555,027			143,426,282
	Classified Salaries	30,793,407	10,789,468	41,582,875	3,857,164	249,755	175,663	45,865,458
	Employee Benefits	53,076,754	10,295,888	63,372,642	1,996,213	86,950	76,015	65,531,820
	Books & Supplies	7,264,043	6,794,294	14,058,337	4,551,227	50,000	4,844	18,664,408
	Svcs & Other Oper Exp	25,383,802	17,415,151	42,798,953	1,604,766	34,053	28,199,813	72,637,586
	Capital Outlay	355,250	228,437	583,687	238,074	30,000,000		30,821,761
	Direct/Indirect Exp	(3,469,010)	2,859,556	(609,454)	609,454			0
	Other Outgo	2,482,588	84,930	2,567,518				2,567,518
	Debt Service	121,767		121,767		-		121,767
Expense Total		237,095,867	70,251,714	307,347,581	13,411,926	30,420,758	28,456,336	379,636,600
Transfers	Interfund Transfers Out	6,649,628	1,117,541	7,767,169	15,007,161	-		22,774,330
	Transfers In	15,007,161	-	15,007,161	7,767,169	-		22,774,330
	Other Sources	-		-		-		-
	Other Uses					-		-
Contributions	Contribution Unrestricted	(39,821,179)	39,821,179	-				-
Other Financing Sources	Flexibility Transfers	-		-				-
Change In Fund Balance		1,761,316	(133,306)	1,628,010	(6,130,267)	(26,776,258)	(905,248)	(32,183,764)
Beginning Fund Balance		10,216,164	11,030,302	21,246,466	58,090,128	48,331,343	9,208,548	136,876,485
Ending Fund Balance		11,977,480	10,896,996	22,874,476	51,959,861	21,555,085	8,303,300	104,692,721

2016-2017 Projected Budget								
Object Type	Obj Description2	GENERAL FUND		Total	SPECIAL REVENUE FUNDS	CAPITAL OUTLAY	OTHER FUNDS	Grand Total
		UNRESTRICTED	RESTRICTED					
Revenue	Revenue Limit /LCFF	259,689,921	313,905	260,003,826				260,003,826
	Federal Programs	1,201,326	14,004,361	15,205,687	9,396,410			24,602,097
	State Programs	4,707,271	6,582,792	11,290,063	2,523,147	-		13,813,210
	Local Revenue	8,019,751	10,500,956	18,520,707	2,789,342	3,791,500	28,903,665	54,005,214
Revenue Total		273,618,269	31,402,014	305,020,283	14,708,899	3,791,500	28,903,665	352,424,347
Expense	Certificated Salaries	120,999,305	22,102,110	143,101,415	558,497			143,659,912
	Classified Salaries	30,986,467	10,861,346	41,847,814	3,898,330	252,526	178,262	46,176,932
	Employee Benefits	53,838,035	10,415,477	64,253,513	2,017,888	87,906	76,789	66,436,095
	Books & Supplies	7,210,409	6,791,378	14,001,787	4,582,057	50,000	4,971	18,638,816
	Svcs & Other Oper Exp	24,752,760	17,160,183	41,912,943	1,619,385	24,053	29,597,429	73,153,810
	Capital Outlay	355,250	720,025	1,075,275	240,455	30,000,000		31,315,730
	Direct/Indirect Exp	(3,488,432)	2,873,551	(614,881)	614,881			(0)
	Other Outgo	2,482,588	84,930	2,567,518				2,567,518
	Debt Service	121,767		121,767		-		121,767
Expense Total		237,258,150	71,009,001	308,267,150	13,531,494	30,414,485	29,857,451	382,070,580
Transfers	Interfund Transfers Out	6,425,599	1,117,541	7,543,140	11,945,871	-		19,489,011
	Transfers In	11,945,871	-	11,945,871	7,543,140	-		19,489,011
	Other Sources	-		-		50,000,000		50,000,000
	Other Uses					-		-
Contributions	Contribution Unrestricted	(40,119,076)	40,119,076	-				-
Other Financing Sources	Flexibility Transfers	-		-				-
Change In Fund Balance		1,761,316	(605,452)	1,155,864	(3,225,327)	23,377,015	(953,786)	20,353,766
Beginning Fund Balance		11,977,480	10,896,996	22,874,476	51,959,861	21,555,085	8,303,300	104,692,721
Ending Fund Balance		13,738,796	10,291,544	24,030,340	48,734,534	44,932,100	7,349,514	125,046,487

Unrestricted General Fund [03]

2012-2013 Actuals				
Object Type	Obj Description	031	032	Grand Total
Revenue	Revenue Limit /LCFF	162,642,887	4,542	162,647,429
	Federal Programs	9,463		9,463
	State Programs	13,735,614	49,124,215	62,859,829
	Local Revenue	7,797,809	-	7,797,809
Revenue Total		184,185,773	49,128,757	233,314,530
Expense	Certificated Salaries	95,019,207	15,063,799	110,083,006
	Classified Salaries	21,992,896	4,543,329	26,536,225
	Employee Benefits	42,197,331	6,145,287	48,342,618
	Books & Supplies	3,294,690	677,880	3,972,570
	Svcs & Other Oper Exp	13,614,483	3,834,343	17,448,826
	Capital Outlay	170,557		170,557
	Direct/Indirect Exp	(4,344,850)	1,278,670	(3,066,180)
	Other Outgo	293,695	669,747	963,442
	Debt Service	133,098		133,098
Expense Total		172,371,107	32,213,054	204,584,160
Contributions	Contribution Unrestricted	(19,171,840)	(13,655,956)	(32,827,796)
Other Financing Sources	Flexibility Transfers		-	-
Transfers	Interfund Transfers Out	323,309	3,588,176	3,911,485
	Transfers In	6,200,000	1,954,629	8,154,629
	Other Sources	170,307		170,307
Change in Fund Balance		(1,310,176)	1,626,201	316,025
Beginning Fund Balance		2,454,947	5,450,066	7,905,013
Ending Fund Balance		1,144,771	7,076,267	8,221,038

Unrestricted General Fund [03]

2013-2014 Estimated Actuals				
Object Type	Obj Description	031	032	Grand Total
Revenue	Revenue Limit /LCFF	239,534,724	-	239,534,724
	Federal Programs	2,201,326		2,201,326
	State Programs	4,623,427	-	4,623,427
	Local Revenue	7,592,672	76,080	7,668,752
Revenue Total		253,952,149	76,080	254,028,229
Expense	Books & Supplies	5,854,974	3,026,375	8,881,348
	Certificated Salaries	99,013,404	17,261,258	116,274,662
	Classified Salaries	22,976,285	6,981,742	29,958,027
	Employee Benefits	40,251,051	7,588,329	47,839,379
	Svcs & Other Oper Exp	16,642,058	8,390,919	25,032,977
	Capital Outlay	327,857		327,857
	Direct/Indirect Exp	(5,834,548)	1,993,675	(3,840,873)
	Other Outgo	2,382,388	100,200	2,482,588
	Debt Service	114,333		114,333
Expense Total		181,727,801	45,342,497	227,070,299
Contributions	Contribution Unrestricted	(90,273,277)	51,543,756	(38,729,521)
Other Financing Sources	Flexibility Transfers		-	-
Transfers	Interfund Transfers Out	-	5,905,881	5,905,881
	Transfers In	16,979,158	932,123	17,911,281
	Other Sources	-		-
Change in Fund Balance		(1,069,771)	1,303,581	233,810
Beginning Fund Balance		1,144,771	7,076,267	8,221,038
Ending Fund Balance		75,000	8,379,847	8,454,848

Unrestricted General Fund [03]

2014-2015 Adopted Budget				
Object Type	Obj Description	031	032	Grand Total
Revenue	Revenue Limit /LCFF	256,212,719	-	256,212,719
	Federal Programs	1,201,326		1,201,326
	State Programs	4,707,271	-	4,707,271
	Local Revenue	7,616,421	76,080	7,692,501
Revenue Total		269,737,737	76,080	269,813,817
Expense	Certificated Salaries	104,376,712	15,279,182	119,655,894
	Classified Salaries	22,841,047	7,569,631	30,410,678
	Employee Benefits	45,643,482	7,097,145	52,740,627
	Books & Supplies	5,431,178	3,675,544	9,106,722
	Svcs & Other Oper Exp	16,376,283	7,331,354	23,707,637
	Capital Outlay	914,085		914,085
	Direct/Indirect Exp	(5,316,014)	1,882,157	(3,433,857)
	Other Outgo	2,382,388	100,200	2,482,588
	Debt Service	121,767		121,767
Expense Total		192,770,927	42,935,214	235,706,141
Contributions	Contribution Unrestricted	(89,233,181)	51,165,634	(38,067,547)
Other Financing Sources	Flexibility Transfers		-	-
Transfers	Interfund Transfers Out	-	7,064,033	7,064,033
	Transfers In	11,857,536	518,849	12,376,385
	Other Sources	408,835		408,835
Change in Fund Balance		-	1,761,316	1,761,316
Beginning Fund Balance		75,000	8,379,847	8,454,848
Ending Fund Balance		75,000	10,141,163	10,216,164

Unrestricted General Fund [03]

2015-2016 Projected Budget				
Object Type	Obj Description	031	032	Grand Total
Revenue	Revenue Limit /LCFF	256,558,524	-	256,558,524
	Federal Programs	1,201,326		1,201,326
	State Programs	4,707,271	-	4,707,271
	Local Revenue	7,777,628	76,080	7,853,708
Revenue Total		270,244,749	76,080	270,320,829
Expense	Certificated Salaries	105,097,981	15,989,285	121,087,266
	Classified Salaries	23,061,582	7,731,825	30,793,407
	Employee Benefits	45,723,073	7,353,682	53,076,754
	Books & Supplies	4,853,119	2,410,924	7,264,043
	Svcs & Other Oper Exp	17,290,373	8,093,429	25,383,802
	Capital Outlay	355,250		355,250
	Direct/Indirect Exp	(5,379,550)	1,910,540	(3,469,010)
	Other Outgo	2,382,388	100,200	2,482,588
	Debt Service	121,767		121,767
Expense Total		193,505,983	43,589,884	237,095,867
Contributions	Contribution Unrestricted	(91,249,895)	51,428,716	(39,821,179)
Other Financing Sources	Flexibility Transfers		-	-
Transfers	Interfund Transfers Out	-	6,649,628	6,649,628
	Transfers In	14,511,130	496,031	15,007,161
	Other Sources	-		-
Change in Fund Balance		-	1,761,316	1,761,316
Beginning Fund Balance		75,000	10,141,163	10,216,164
Ending Fund Balance		75,000	11,902,479	11,977,480

Unrestricted General Fund [03]

2016-2017 Projected Budget				
Object Type	Obj Description	031	032	Grand Total
Revenue	Revenue Limit /LCFF	259,689,921	-	259,689,921
	Federal Programs	1,201,326		1,201,326
	State Programs	4,707,271	-	4,707,271
	Local Revenue	7,943,671	76,080	8,019,751
Revenue Total		273,542,189	76,080	273,618,269
Expense	Certificated Salaries	104,847,392	16,151,913	120,999,305
	Classified Salaries	23,208,126	7,778,341	30,986,467
	Employee Benefits	46,407,797	7,430,238	53,838,035
	Books & Supplies	4,810,600	2,399,809	7,210,409
	Svcs & Other Oper Exp	16,531,972	8,220,787	24,752,760
	Capital Outlay	355,250		355,250
	Direct/Indirect Exp	(5,414,408)	1,925,976	(3,488,432)
	Other Outgo	2,382,388	100,200	2,482,588
	Debt Service	121,767		121,767
Expense Total		193,250,885	44,007,265	237,258,150
Contributions	Contribution Unrestricted	(91,811,944)	51,692,868	(40,119,076)
Other Financing Sources	Flexibility Transfers		-	-
Transfers	Interfund Transfers Out	-	6,425,599	6,425,599
	Transfers In	11,520,640	425,232	11,945,871
	Other Sources	-		-
Change in Fund Balance		0	1,761,316	1,761,316
Beginning Fund Balance		75,000	11,902,479	11,977,480
Ending Fund Balance		75,000	13,663,795	13,738,796

Restricted General Fund [06]

2012-2013 Actuals											
Object Type	Obj Description	Community Day School	Federal Categorical	Categorical ARRA	Local Grants	Routine Repair / State Maintenance	Categorical	Vehicle Repair & Replacement	Special Education	Transportation	Grand Total
Revenue	Revenue Limit /LCFF	192,158							6,197,629		6,389,787
	Federal Programs		9,526,329	72,973					6,304,940		15,904,243
	State Programs	6,057					9,441,188		2,188,745	2,552,469	14,188,459
	Local Revenue				6,024,047			97,145	6,537,478	134,944	12,793,615
Revenue Total		198,215	9,526,329	72,973	6,024,047		9,441,188	97,145	21,228,792	2,687,413	49,276,104
Expense	Certificated Salaries	328,562	3,755,525	56,091	1,546,171		2,546,924		16,979,010		25,212,284
	Classified Salaries	206,692	907,954		1,070,268	3,334,054	956,662	373,748	5,107,029	1,301,836	13,258,243
	Employee Benefits	182,155	1,461,879	16,882	742,340	1,409,859	1,221,586	157,790	7,926,344	635,181	13,754,016
	Books & Supplies	5,931	918,892		1,518,176	1,314,122	1,682,835	497,847	109,120	141,144	6,188,067
	Svcs & Other Oper Exp	4,535	1,756,569		1,483,332	688,817	2,565,101	(974,749)	9,324,775	4,075,737	18,924,117
	Capital Outlay				88,840	11,246	-				100,086
	Direct/Indirect Exp		350,111		61,340	306,981	201,804		1,541,565	121,265	2,583,066
	Other Outgo								3,660		3,660
Expense Total		727,876	9,150,929	72,973	6,510,466	7,065,079	9,174,913	54,635	40,991,504	6,275,163	80,023,539
Contributions	Contribution Unrestricted	529,661			(109,653)	8,194,678			20,625,360	3,587,750	32,827,796
Transfers	Interfund Transfers Out					-					-
	Transfers In					4,000					4,000
Change in Fund Balance		-	375,400	-	(596,072)	1,133,599	266,275	42,510	862,648	-	2,084,361
Beginning Fund Balance		-	741,953	-	1,003,725	4,486,307	2,994,651	1,244,156	609,669	-	11,080,461
Ending Fund Balance		-	1,117,353	-	407,653	5,619,907	3,260,926	1,286,666	1,472,317	-	13,164,822

2013-2014 Estimated Actuals											
Object Type	Obj Description	Community Day School	Federal Categorical	Categorical ARRA	Local Grants	Routine Repair / State Maintenance	Categorical	Vehicle Repair & Replacement	Special Education	Transportation	Grand Total
Revenue	Revenue Limit /LCFF	-							1,105,125		1,105,125
	Federal Programs		10,050,419	-					5,938,231		15,988,650
	State Programs	-					12,686,445		2,204,182	-	14,890,627
	Local Revenue				6,377,336			10,000	6,251,532	-	12,638,868
Revenue Total		-	10,050,419	-	6,377,336		12,686,445	10,000	15,499,070	-	44,623,270
Expense	Certificated Salaries	-	3,546,894	-	1,078,034		2,299,207		17,182,119		24,106,255
	Classified Salaries	-	871,678		566,304	3,449,842	129,072	379,780	5,238,584	-	10,635,259
	Employee Benefits	-	1,405,402	-	540,179	1,256,194	569,219	157,877	7,556,526	-	11,485,397
	Books & Supplies	-	3,087,753		3,133,192	1,217,339	5,931,428	501,310	135,557	-	14,006,579
	Svcs & Other Oper Exp	-	1,804,957		1,302,155	1,770,367	4,450,859	(1,066,249)	12,936,344	-	21,198,432
	Capital Outlay				14,316	80,943	1,530,000	106,288			1,731,547
	Direct/Indirect Exp		451,088		59,469	413,153	432,378		1,882,450	-	3,238,538
	Other Outgo								84,930		84,930
Expense Total		-	11,167,772	-	6,693,649	8,187,837	15,342,163	79,006	45,016,510	-	86,486,937
Contributions	Contribution Unrestricted	-			(93,297)	9,305,378			29,517,440	-	38,729,521
Transfers	Interfund Transfers Out					-					-
	Transfers In					-					-
Change in Fund Balance		-	(1,117,353)	-	(409,610)	1,117,541	(2,655,718)	(69,006)	-	-	(3,134,146)
Beginning Fund Balance		-	1,117,353	-	407,653	5,619,907	3,260,926	1,286,666	1,472,317	-	13,164,822
Ending Fund Balance		-	(0)	-	(1,957)	6,737,448	605,208	1,217,660	1,472,317	-	10,030,676

Restricted General Fund [06]

2014-2015 Adopted Budget											
Object Type	Obj Description	Community Day School	Federal Categorical	Categorical ARRA	Local Grants	Routine Repair / State Maintenance	Categorical	Vehicle Repair & Replacement	Special Education	Transportation	Grand Total
Revenue	Revenue Limit /LCFF	-							299,949		299,949
	Federal Programs		7,881,012	-					6,123,349		14,004,361
	State Programs	-					5,987,710		2,204,182	-	8,191,892
	Local Revenue				2,716,589			10,000	7,404,629	-	10,131,218
Revenue Total		-	7,881,012	-	2,716,589		5,987,710	10,000	16,032,109	-	32,627,420
Expense	Certificated Salaries	-	2,700,084	-	505,633		971,270		18,049,919		22,226,906
	Classified Salaries	-	792,118		451,650	3,563,539	16,173	379,780	5,418,244	-	10,621,504
	Employee Benefits	-	1,048,047	-	356,785	1,478,634	323,680	165,688	6,765,783	-	10,138,617
	Books & Supplies	-	2,253,511		1,297,226	1,096,637	1,076,640	553,310	134,548	-	6,411,872
	Svcs & Other Oper Exp	-	723,415		61,017	1,194,760	3,451,376	(1,162,683)	12,919,225	-	17,187,110
	Capital Outlay				-	-	-	191,523			191,523
	Direct/Indirect Exp		363,836		44,575	390,363	148,570		1,885,533	-	2,832,878
	Other Outgo								84,930		84,930
Expense Total		-	7,881,012	-	2,716,886	7,723,933	5,987,710	127,617	45,258,182	-	69,695,340
Contributions	Contribution Unrestricted	-			-	8,841,474			29,226,073	-	38,067,547
Transfers	Interfund Transfers Out					-					-
	Transfers In					-					-
Change in Fund Balance		-	-	-	(297)	1,117,541	-	(117,617)	-	-	999,627
Beginning Fund Balance		-	(0)	-	(1,957)	6,737,448	605,208	1,217,660	1,472,317	-	10,030,676
Ending Fund Balance		-	(0)	-	(2,254)	7,854,989	605,208	1,100,042	1,472,317	-	11,030,302

2015-2016 Projected Budget											
Object Type	Obj Description	Community Day School	Federal Categorical	Categorical ARRA	Local Grants	Routine Repair / State Maintenance	Categorical	Vehicle Repair & Replacement	Special Education	Transportation	Grand Total
Revenue	Revenue Limit /LCFF	-							306,548		306,548
	Federal Programs		7,881,012	-					6,123,349		14,004,361
	State Programs	-					4,588,610		2,204,182	-	6,792,792
	Local Revenue				2,735,513			10,000	7,565,555	-	10,311,068
Revenue Total		-	7,881,012	-	2,735,513		4,588,610	10,000	16,199,634	-	31,414,769
Expense	Certificated Salaries	-	2,833,322	-	514,939		58,807		18,376,921		21,783,989
	Classified Salaries	-	846,675		463,819	3,585,374	16,173	381,556	5,495,872	-	10,789,468
	Employee Benefits	-	1,087,843	-	375,901	1,524,044	13,696	172,789	7,121,614	-	10,295,888
	Books & Supplies	-	2,094,391		1,275,351	1,660,993	1,076,640	553,310	133,610	-	6,794,294
	Svcs & Other Oper Exp	-	656,723		61,609	1,691,474	3,345,997	(1,193,486)	12,852,834	-	17,415,151
	Capital Outlay				-	-	-	228,437			228,437
	Direct/Indirect Exp		362,057		44,595	451,691	77,296		1,923,916	-	2,859,556
	Other Outgo								84,930		84,930
Expense Total		-	7,881,012	-	2,736,213	8,913,575	4,588,610	142,606	45,989,697	-	70,251,714
Contributions	Contribution Unrestricted	-			-	10,031,116			29,790,063	-	39,821,179
Transfers	Interfund Transfers Out					1,117,541					1,117,541
	Transfers In					-					-
Change in Fund Balance		-	-	-	(700)	-	-	(132,606)	-	-	(133,306)
Beginning Fund Balance		-	(0)	-	(2,254)	7,854,989	605,208	1,100,042	1,472,317	-	11,030,302
Ending Fund Balance		-	(0)	-	(2,954)	7,854,989	605,208	967,436	1,472,317	-	10,896,996

Restricted General Fund [06]

2016-2017 Projected Budget											
Object Type	Obj Description	Community Day School	Federal Categorical	Categorical ARRA	Local Grants	Routine Repair / State Maintenance	Categorical	Vehicle Repair & Replacement	Special Education	Transportation	Grand Total
Revenue	Revenue Limit /LCFF	-							313,905		313,905
	Federal Programs		7,881,012	-					6,123,349		14,004,361
	State Programs	-					4,378,610		2,204,182	-	6,582,792
	Local Revenue				2,745,982			10,000	7,744,973	-	10,500,956
Revenue Total		-	7,881,012	-	2,745,982		4,378,610	10,000	16,386,409	-	31,402,014
Expense	Certificated Salaries	-	2,852,094	-	521,895		58,807		18,669,314		22,102,110
	Classified Salaries	-	851,479		467,988	3,597,656	16,173	382,361	5,545,689	-	10,861,346
	Employee Benefits	-	1,097,745	-	380,063	1,535,120	13,753	173,986	7,214,810	-	10,415,477
	Books & Supplies	-	2,069,230		1,270,386	1,688,269	1,076,640	553,310	133,543	-	6,791,378
	Svcs & Other Oper Exp	-	648,407		62,142	1,683,098	3,146,585	(1,215,338)	12,835,290	-	17,160,183
	Capital Outlay				-	-	-	720,025			720,025
	Direct/Indirect Exp		362,057		44,616	454,000	66,651		1,946,226	-	2,873,551
	Other Outgo								84,930		84,930
Expense Total		-	7,881,012	-	2,747,089	8,958,143	4,378,610	614,345	46,429,801	-	71,009,001
Contributions	Contribution Unrestricted	-			-	10,075,684			30,043,392	-	40,119,076
Transfers	Interfund Transfers Out					1,117,541					1,117,541
	Transfers In					-					-
Change In Fund Balance		-	-	-	(1,107)	-	-	(604,345)	-	-	(605,452)
Beginning Fund Balance		-	(0)	-	(2,954)	7,854,989	605,208	967,436	1,472,317	-	10,896,996
Ending Fund Balance		-	(0)	-	(4,061)	7,854,989	605,208	363,091	1,472,317	-	10,291,544

Special Revenue Funds [121, 131, 141, and 171]

2012-2013 Actuals						
Object Type	Obj Description	121 - Child Development	131 - Cafeteria	141 - Deferred Maintenance	171 - Special Reserve	Grand Total
Revenue	Federal Programs		8,528,135			8,528,135
	State Programs	1,756,031	710,355			2,466,387
	Local Revenue	80,403	2,412,788	16,995	277,929	2,788,115
Revenue Total		1,836,434	11,651,279	16,995	277,929	13,782,637
Expense	Certificated Salaries	576,603				576,603
	Classified Salaries	450,647	3,154,146			3,604,793
	Employee Benefits	391,408	1,420,185			1,811,593
	Books & Supplies	72,018	4,370,607			4,442,624
	Svcs & Other Oper Exp	272,334	1,458,093			1,730,427
	Capital Outlay		44,260	-		44,260
	Direct/Indirect Exp	73,424	409,690			483,114
Expense Total		1,836,434	10,856,981	-		12,693,415
Transfers	Interfund Transfers Out			-	1,954,629	1,954,629
	Transfers In			-	3,868,950	3,868,950
Change In Fund Balance		-	794,298	16,995	2,192,250	3,003,543
Beginning Fund Balance		-	2,104,802	3,019,770	68,118,578	73,243,160
Ending Fund Balance		-	2,899,100	3,036,765	70,310,828	76,246,703

2013-2014 Estimated Actuals						
Object Type	Obj Description	121 - Child Development	131 - Cafeteria	141 - Deferred Maintenance	171 - Special Reserve	Grand Total
Revenue	Federal Programs		8,966,550			8,966,550
	State Programs	2,002,380	728,932			2,731,312
	Local Revenue	64,012	2,430,328	5,000	200,000	2,699,340
Revenue Total		2,066,392	12,125,810	5,000	200,000	14,397,202
Expense	Certificated Salaries	642,839				642,839
	Classified Salaries	414,226	3,177,671			3,591,897
	Employee Benefits	416,620	1,438,797			1,855,416
	Books & Supplies	146,691	4,456,428			4,603,119
	Svcs & Other Oper Exp	347,968	1,418,093			1,766,061
	Capital Outlay		233,819	1,061,543		1,295,362
	Direct/Indirect Exp	98,048	504,287			602,334
Expense Total		2,066,392	11,229,095	1,061,543		14,357,030
Transfers	Interfund Transfers Out			1,980,221	17,911,281	19,891,503
	Transfers In			-	5,905,881	5,905,881
Change In Fund Balance		-	896,715	(3,036,765)	(11,805,400)	(13,945,450)
Beginning Fund Balance		-	2,899,100	3,036,765	70,310,828	76,246,703
Ending Fund Balance		-	3,795,816	0	58,505,427	62,301,253

Special Revenue Funds [121, 131, 141, and 171]

2014-2015 Adopted Budget						
Object Type	Obj Description	121 - Child Development	131 - Cafeteria	141 - Deferred Maintenance	171 - Special Reserve	Grand Total
Revenue	Federal Programs		9,121,009			9,121,009
	State Programs	1,760,919	739,866			2,500,785
	Local Revenue	45,000	2,466,783	-	200,000	2,711,783
Revenue Total		1,805,919	12,327,658	-	200,000	14,333,577
Expense	Certificated Salaries	546,958				546,958
	Classified Salaries	536,831	3,280,566			3,817,397
	Employee Benefits	443,382	1,460,239			1,903,621
	Books & Supplies	31,676	4,500,993			4,532,669
	Svcs & Other Oper Exp	162,488	1,432,520			1,595,008
	Capital Outlay		235,718	-		235,718
	Direct/Indirect Exp	84,585	516,395			600,979
Expense Total		1,805,919	11,426,431	-		13,232,350
Transfers	Interfund Transfers Out			-	12,376,385	12,376,385
	Transfers In			-	7,064,033	7,064,033
Change In Fund Balance		-	901,227	-	(5,112,352)	(4,211,125)
Beginning Fund Balance		-	3,795,816	0	58,505,427	62,301,253
Ending Fund Balance		-	4,697,042	0	53,393,076	58,090,128

2015-2016 Projected Budget						
Object Type	Obj Description	121 - Child Development	131 - Cafeteria	141 - Deferred Maintenance	171 - Special Reserve	Grand Total
Revenue	Federal Programs		9,257,983			9,257,983
	State Programs	1,760,919	750,964			2,511,883
	Local Revenue	45,000	2,503,785	3,000	200,000	2,751,785
Revenue Total		1,805,919	12,512,732	3,000	200,000	14,521,651
Expense	Certificated Salaries	555,027				555,027
	Classified Salaries	535,621	3,321,543			3,857,164
	Employee Benefits	462,975	1,533,239			1,996,213
	Books & Supplies	5,224	4,546,003			4,551,227
	Svcs & Other Oper Exp	162,488	1,442,279			1,604,766
	Capital Outlay		238,074	-		238,074
	Direct/Indirect Exp	84,585	524,870			609,454
Expense Total		1,805,919	11,606,007	-		13,411,926
Transfers	Interfund Transfers Out			-	15,007,161	15,007,161
	Transfers In			1,117,541	6,649,628	7,767,169
Change In Fund Balance		-	906,725	1,120,541	(8,157,533)	(6,130,267)
Beginning Fund Balance		-	4,697,042	0	53,393,076	58,090,128
Ending Fund Balance		-	5,603,767	1,120,541	45,235,543	51,959,861

Special Revenue Funds [121, 131, 141, and 171]

2016-2017 Projected Budget						
Object Type	Obj Description	121 - Child Development	131 - Cafeteria	141 - Deferred Maintenance	171 - Special Reserve	Grand Total
Revenue	Federal Programs		9,396,410			9,396,410
	State Programs	1,760,919	762,228			2,523,147
	Local Revenue	45,000	2,541,342	3,000	200,000	2,789,342
Revenue Total		1,805,919	12,699,980	3,000	200,000	14,708,899
Expense	Certificated Salaries	558,497				558,497
	Classified Salaries	542,024	3,356,306			3,898,330
	Employee Benefits	467,732	1,550,156			2,017,888
	Books & Supplies	(9,405)	4,591,463			4,582,057
	Svcs & Other Oper Exp	162,488	1,456,898			1,619,385
	Capital Outlay		240,455	-		240,455
	Direct/Indirect Exp	84,585	530,297			614,881
Expense Total		1,805,919	11,725,575	-		13,531,494
Transfers	Interfund Transfers Out			-	11,945,871	11,945,871
	Transfers In			1,117,541	6,425,599	7,543,140
Change In Fund Balance		-	974,405	1,120,541	(5,320,273)	(3,225,327)
Beginning Fund Balance		-	5,603,767	1,120,541	45,235,543	51,959,861
Ending Fund Balance		-	6,578,172	2,241,082	39,915,270	48,734,534

Capital Project Funds [211, 214, 215, and 251]

2012-2013 Actuals										
Object Type Obj Description		21					21 Total	25	35	Grand Total
		(211) Building Fund	(212) Measure C	(213) Measure F	(214) COPS	(215) Measure H		(251) Developer Fees	(351) County School Facilities	
Revenue	State Programs									
	Local Revenue	613,300	3,070	10,435	626,466	1	1,253,271	2,613,943	1,420,065	1,420,065
									186	3,867,401
Revenue Total		613,300	3,070	10,435	626,466	1	1,253,271	2,613,943	1,420,251	5,287,466
Expense	Classified Salaries	195,845			843		196,687	48,995		245,682
	Employee Benefits	65,106	-	-	185		65,291	28,764		94,054
	Books & Supplies	1,111,333	1,744	2,030,840	253,676		3,397,593			3,397,593
	Svcs & Other Oper Exp	(60,202)	10,436	396,934	522,057	(66,820)	802,405	-		802,405
	Capital Outlay	4,309,003	1,036,224	1,039,260	49,541	-	6,434,027	-		6,434,027
	Debt Service				27,842,582		27,842,582			27,842,582
Expense Total		5,621,085	1,048,404	3,467,034	28,668,883	(66,820)	38,738,585	77,759		38,816,344
Transfers	Interfund Transfers Out	3,605,930			2,600,000		6,205,930	-	1,420,251	7,626,182
	Transfers In	1,464,005		712			1,464,718			1,464,718
	Other Sources	1,444,875				98,280,000	99,724,875			99,724,875
	Other Uses					98,346,820	98,346,820			98,346,820
Change In Fund Balance		(5,704,836)	(1,045,334)	(3,455,887)	(30,642,417)	1	(40,848,472)	2,536,184	(0)	(38,312,288)
Beginning Fund Balance		13,008,680	1,045,334	3,455,887	36,477,806	-	53,987,707	2,436,898	0	56,424,605
Ending Fund Balance		7,303,844	0	0	5,835,389	1	13,139,235	4,973,083	0	18,112,317

2013-2014 Estimated Actuals										
Object Type Obj Description		21					21 Total	25	35	Grand Total
		(211) Building Fund	(212) Measure C	(213) Measure F	(214) COPS	(215) Measure H		(251) Developer Fees	(351) County School Facilities	
Revenue	State Programs									
	Local Revenue	75,098	-	-	175,000	-	250,098	3,125,000	-	3,375,098
Revenue Total		75,098	-	-	175,000	-	250,098	3,125,000	-	3,375,098
Expense	Classified Salaries	189,009			-		189,009	55,095		244,104
	Employee Benefits	60,819	-	-	-		60,819	19,906		80,725
	Books & Supplies	555,679	-	-	262,236		817,914			817,914
	Svcs & Other Oper Exp	(271,451)	-	-	9,430	-	(262,022)	8,500		(253,522)
	Capital Outlay	5,375,193	-	-	-	-	5,375,193	1,200,156		6,575,349
	Debt Service				-		-			-
Expense Total		5,909,249	-	-	271,665	-	6,180,914	1,283,657		7,464,571
Transfers	Interfund Transfers Out	-			-		-	255,914	-	255,914
	Transfers In	2,236,136		-			2,236,136			2,236,136
	Other Sources	1,488,237				-	1,488,237			1,488,237
	Other Uses					-	-			-
Change In Fund Balance		(2,109,778)	-	-	(96,665)	-	(2,206,443)	1,585,429	-	(621,014)
Beginning Fund Balance		7,303,844	0	0	5,835,389	1	13,139,235	4,973,083	0	18,112,317
Ending Fund Balance		5,194,066	0	0	5,738,724	1	10,932,791	6,558,512	0	17,491,303

Capital Project Funds [211, 214, 215, and 251]

2014-2015 Adopted Budget										
Object Type Obj Description		21					21 Total	25	35	Grand Total
		(211) Building Fund	(212) Measure C	(213) Measure F	(214) COPS	(215) Measure H		(251) Developer Fees	(351) County School Facilities	
Revenue	State Programs								-	-
	Local Revenue	53,500	-	-	170,000	400,000	623,500	3,175,000	-	3,798,500
Revenue Total		53,500	-	-	170,000	400,000	623,500	3,175,000	-	3,798,500
Expense	Classified Salaries	191,801			-		191,801	55,315		247,116
	Employee Benefits	63,778	-	-	-		63,778	20,167		83,945
	Books & Supplies	50,000	-	-	-		50,000			50,000
	Svcs & Other Oper Exp	21,118	-	-	4,053	-	25,171	-		25,171
	Capital Outlay	2,552,229	-	-	-	35,000,000	37,552,229	-		37,552,229
	Debt Service				-		-			-
Expense Total		2,878,925	-	-	4,053	35,000,000	37,882,978	75,482		37,958,460
Transfers	Interfund Transfers Out	-			-		-	-	-	-
	Transfers In	-		-			-			-
	Other Sources	-				65,000,000	65,000,000			65,000,000
	Other Uses					-	-			-
Transfers Total		0		0	0	65000000	65,000,000	0	0	65,000,000
Change In Fund Balance		(2,825,425)	-	-	165,947	30,400,000	27,740,522	3,099,518	-	30,840,040
Beginning Fund Balance		5,194,066	0	0	5,738,724	1	10,932,791	6,558,512	0	17,491,303
Ending Fund Balance		2,368,640	0	0	5,904,671	30,400,001	38,673,313	9,658,030	0	48,331,343

2015-2016 Projected Budget										
Object Type Obj Description		21					21 Total	25	35	Grand Total
		(211) Building Fund	(212) Measure C	(213) Measure F	(214) COPS	(215) Measure H		(251) Developer Fees	(351) County School Facilities	
Revenue	State Programs								-	-
	Local Revenue	48,500	-	-	170,000	200,000	418,500	3,226,000	-	3,644,500
Revenue Total		48,500	-	-	170,000	200,000	418,500	3,226,000	-	3,644,500
Expense	Classified Salaries	194,440			-		194,440	55,315		249,755
	Employee Benefits	66,471	-	-	-		66,471	20,479		86,950
	Books & Supplies	50,000	-	-	-		50,000			50,000
	Svcs & Other Oper Exp	20,000	-	-	4,053	-	24,053	10,000		34,053
	Capital Outlay	-	-	-	-	30,000,000	30,000,000	-		30,000,000
	Debt Service				-		-			-
Expense Total		330,911	-	-	4,053	30,000,000	30,334,964	85,794		30,420,758
Transfers	Interfund Transfers Out	-			-		-	-	-	-
	Transfers In	-		-			-			-
	Other Sources	-				-	-			-
	Other Uses					-	-			-
Change In Fund Balance		(282,411)	-	-	165,947	(29,800,000)	(29,916,464)	3,140,206	-	(26,776,258)
Beginning Fund Balance		2,368,640	0	0	5,904,671	30,400,001	38,673,313	9,658,030	0	48,331,343
Ending Fund Balance		2,086,229	0	0	6,070,618	600,001	8,756,849	12,798,236	0	21,555,085

Capital Project Funds [211, 214, 215, and 251]

2016-2017 Projected Budget										
Object Type Obj Description		21					21 Total	25	35	Grand Total
		(211) Building Fund	(212) Measure C	(213) Measure F	(214) COPS	(215) Measure H		(251) Developer Fees	(351) County School Facilities	
Revenue	State Programs								-	-
	Local Revenue	44,500	-	-	170,000	300,000	514,500	3,277,000	-	3,791,500
Revenue Total		44,500	-	-	170,000	300,000	514,500	3,277,000	-	3,791,500
Expense	Classified Salaries	197,211			-		197,211	55,315		252,526
	Employee Benefits	67,380	-	-	-		67,380	20,526		87,906
	Books & Supplies	50,000	-	-	-		50,000			50,000
	Svcs & Other Oper Exp	20,000	-	-	4,053	-	24,053	-		24,053
	Capital Outlay	-	-	-	-	30,000,000	30,000,000	-		30,000,000
	Debt Service				-		-			-
Expense Total		334,591	-	-	4,053	30,000,000	30,338,644	75,841		30,414,485
Transfers	Interfund Transfers Out	-			-		-	-	-	-
	Transfers In	-		-			-			-
	Other Sources	-				50,000,000	50,000,000			50,000,000
	Other Uses					-	-			-
Change In Fund Balance		(290,091)	-	-	165,947	20,300,000	20,175,856	3,201,159	-	23,377,015
Beginning Fund Balance		2,086,229	0	0	6,070,618	600,001	8,756,849	12,798,236	0	21,555,085
Ending Fund Balance		1,796,138	0	0	6,236,565	20,900,001	28,932,705	15,999,394	0	44,932,100

Self Insurance Fund [671 and 672]

2012-2013 Actuals				
Object Type	Obj Description	(671) Workers Compensation	(672) Health & Welfare	Grand Total
Revenue	Local Revenue	2,412,913	24,273,430	26,686,344
Revenue Total		2,412,913	24,273,430	26,686,344
Expense	Classified Salaries	51,573	66,428	118,001
	Employee Benefits	18,297	35,432	53,729
	Books & Supplies	3,762		3,762
	Svcs & Other Oper Exp	3,293,508	23,887,830	27,181,338
Expense Total		3,367,140	23,989,691	27,356,830
Change In Fund Balance		(954,226)	283,740	(670,487)
Beginning Fund Balance		6,276,250	4,379,154	10,655,405
Ending Fund Balance		5,322,024	4,662,894	9,984,919

2013-2014 Estimated Actuals				
Object Type	Obj Description	(671) Workers Compensation	(672) Health & Welfare	Grand Total
Revenue	Local Revenue	2,426,832	22,009,111	24,435,943
Revenue Total		2,426,832	22,009,111	24,435,943
Expense	Classified Salaries	88,216	72,804	161,020
	Employee Benefits	30,485	37,151	67,637
	Books & Supplies	4,600		4,600
	Svcs & Other Oper Exp	3,229,128	20,880,545	24,109,673
Expense Total		3,352,429	20,990,500	24,342,929
Change In Fund Balance		(925,597)	1,018,611	93,014
Beginning Fund Balance		5,322,024	4,662,894	9,984,919
Ending Fund Balance		4,396,427	5,681,505	10,077,932

2014-2015 Adopted Budget				
Object Type	Obj Description	(671) Workers Compensation	(672) Health & Welfare	Grand Total
Revenue	Local Revenue	2,446,657	23,828,646	26,275,302
Revenue Total		2,446,657	23,828,646	26,275,302
Expense	Classified Salaries	98,265	72,804	171,069
	Employee Benefits	33,068	39,178	72,246
	Books & Supplies	4,720		4,720
	Svcs & Other Oper Exp	3,216,488	23,680,164	26,896,652
Expense Total		3,352,541	23,792,146	27,144,687
Change In Fund Balance		(905,884)	36,500	(869,384)
Beginning Fund Balance		4,396,427	5,681,505	10,077,932
Ending Fund Balance		3,490,542	5,718,005	9,208,548

2015-2016 Projected Budget				
Object Type	Obj Description	(671) Workers Compensation	(672) Health & Welfare	Grand Total
Revenue	Local Revenue	2,466,147	25,084,941	27,551,087
Revenue Total		2,466,147	25,084,941	27,551,087
Expense	Classified Salaries	102,860	72,804	175,663
	Employee Benefits	34,988	41,028	76,015
	Books & Supplies	4,844		4,844
	Svcs & Other Oper Exp	3,265,204	24,934,609	28,199,813
Expense Total		3,407,895	25,048,441	28,456,336
Change In Fund Balance		(941,748)	36,500	(905,248)
Beginning Fund Balance		3,490,542	5,718,005	9,208,548
Ending Fund Balance		2,548,794	5,754,505	8,303,300

2016-2017 Projected Budget				
Object Type	Obj Description	(671) Workers Compensation	(672) Health & Welfare	Grand Total
Revenue	Local Revenue	2,476,711	26,426,954	28,903,665
Revenue Total		2,476,711	26,426,954	28,903,665
Expense	Classified Salaries	105,458	72,804	178,262
	Employee Benefits	35,478	41,310	76,789
	Books & Supplies	4,971		4,971
	Svcs & Other Oper Exp	3,321,089	26,276,340	29,597,429
Expense Total		3,466,997	26,390,454	29,857,451
Change In Fund Balance		(990,286)	36,500	(953,786)
Beginning Fund Balance		2,548,794	5,754,505	8,303,300
Ending Fund Balance		1,558,508	5,791,005	7,349,514

APPENDIX C



SACS REPORTS



SAN JOSÉ UNIFIED SCHOOL DISTRICT

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		239,534,724.00	1,105,125.00	240,639,849.00	256,212,719.00	299,949.00	256,512,668.00	6.6%
2) Federal Revenue	8100-8299		2,201,326.00	15,988,650.05	18,189,976.05	1,201,326.00	14,004,361.00	15,205,687.00	-16.4%
3) Other State Revenue	8300-8599		4,623,427.00	14,890,627.00	19,514,054.00	4,707,271.00	8,191,892.00	12,899,163.00	-33.9%
4) Other Local Revenue	8600-8799		7,668,752.21	12,638,868.02	20,307,620.23	7,692,501.21	10,131,217.60	17,823,718.81	-12.2%
5) TOTAL, REVENUES			254,028,229.21	44,623,270.07	298,651,499.28	269,813,817.21	32,627,419.60	302,441,236.81	1.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		116,274,661.70	24,106,254.79	140,380,916.49	119,655,894.06	22,226,906.40	141,882,800.46	1.1%
2) Classified Salaries	2000-2999		29,958,026.93	10,635,258.77	40,593,285.70	30,410,678.05	10,621,503.83	41,032,181.88	1.1%
3) Employee Benefits	3000-3999		47,839,379.26	11,485,396.94	59,324,776.20	52,740,626.55	10,138,617.27	62,879,243.82	6.0%
4) Books and Supplies	4000-4999		8,881,348.35	14,006,579.24	22,887,927.59	9,106,722.35	6,411,872.03	15,518,594.38	-32.2%
5) Services and Other Operating Expenditures	5000-5999		25,032,977.09	21,198,432.22	46,231,409.31	23,707,637.16	17,187,109.84	40,894,747.00	-11.5%
6) Capital Outlay	6000-6999		327,857.00	1,731,546.55	2,059,403.55	914,085.00	191,522.85	1,105,607.85	-46.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		2,596,921.00	84,930.00	2,681,851.00	2,604,355.00	84,930.00	2,689,285.00	0.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(3,840,872.53)	3,238,538.19	(602,334.34)	(3,433,857.01)	2,832,877.67	(600,979.34)	-0.2%
9) TOTAL, EXPENDITURES			227,070,298.80	86,486,936.70	313,557,235.50	235,706,141.16	69,695,339.89	305,401,481.05	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,957,930.41	(41,863,666.63)	(14,905,736.22)	34,107,676.05	(37,067,920.29)	(2,960,244.24)	-80.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		17,911,281.39	0.00	17,911,281.39	12,376,384.92	0.00	12,376,384.92	-30.9%
b) Transfers Out	7600-7629		5,905,881.20	0.00	5,905,881.20	7,064,033.17	0.00	7,064,033.17	19.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	408,835.00	0.00	408,835.00	New
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(38,729,520.71)	38,729,520.71	0.00	(38,067,546.80)	38,067,546.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,724,120.52)	38,729,520.71	12,005,400.19	(32,346,360.05)	38,067,546.80	5,721,186.75	-52.3%

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)			233,809.89	(3,134,145.92)	(2,900,336.03)	1,761,316.00	999,626.51	2,760,942.51	-195.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,221,037.49	13,164,821.32	21,385,858.81	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
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)			8,221,037.49	13,164,821.32	21,385,858.81	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
d) Other Restatements		9795	0.00	0.01	0.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,221,037.49	13,164,821.33	21,385,858.82	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
2) Ending Balance, June 30 (E + F1e)			8,454,847.38	10,030,675.41	18,485,522.79	10,216,163.38	11,030,301.92	21,246,465.30	14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	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	10,030,675.41	10,030,675.41	0.00	11,030,301.92	11,030,301.92	10.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,379,847.38	0.00	8,379,847.38	10,141,163.38	0.00	10,141,163.38	21.0%
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	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)	
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									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	37,390,826.00	0.00	37,390,826.00	47,818,832.00	0.00	47,818,832.00	27.9%
Education Protection Account State Aid - Current Year		8012	42,935,173.00	0.00	42,935,173.00	46,025,990.00	0.00	46,025,990.00	7.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,022,043.00	0.00	1,022,043.00	1,042,484.00	0.00	1,042,484.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	147,040,954.00	0.00	147,040,954.00	149,981,774.00	0.00	149,981,774.00	2.0%
Unsecured Roll Taxes		8042	14,306,766.00	0.00	14,306,766.00	14,592,901.00	0.00	14,592,901.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,435,000.00	0.00	3,435,000.00	3,503,700.00	0.00	3,503,700.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	676,093.00	0.00	676,093.00	676,093.00	0.00	676,093.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			246,806,855.00	0.00	246,806,855.00	263,641,774.00	0.00	263,641,774.00	6.8%
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	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,272,131.00)	0.00	(7,272,131.00)	(7,429,055.00)	0.00	(7,429,055.00)	2.2%
Property Taxes Transfers		8097	0.00	1,105,125.00	1,105,125.00	0.00	299,949.00	299,949.00	-72.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			239,534,724.00	1,105,125.00	240,639,849.00	256,212,719.00	299,949.00	256,512,668.00	6.6%
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	5,184,639.00	5,184,639.00	0.00	5,370,499.00	5,370,499.00	3.6%
Special Education Discretionary Grants		8182	0.00	753,592.00	753,592.00	0.00	752,850.00	752,850.00	-0.1%
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		6,887,783.15	6,887,783.15		5,378,737.00	5,378,737.00	-21.9%
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		1,366,931.10	1,366,931.10		1,077,217.00	1,077,217.00	-21.2%
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		811,690.54	811,690.54		719,684.00	719,684.00	-11.3%
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		167,098.28	167,098.28		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		205,374.00	205,374.00		205,374.00	205,374.00	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	2,201,326.00	611,541.98	2,812,867.98	1,201,326.00	500,000.00	1,701,326.00	-39.5%
TOTAL, FEDERAL REVENUE			2,201,326.00	15,988,650.05	18,189,976.05	1,201,326.00	14,004,361.00	15,205,687.00	-16.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,438,044.00	1,079,261.00	5,517,305.00	4,521,888.00	1,076,640.00	5,598,528.00	1.5%
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		2,221,970.00	2,221,970.00		2,221,970.00	2,221,970.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,531,468.00	1,531,468.00		1,400,000.00	1,400,000.00	-8.6%
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		1,289,100.00	1,289,100.00		1,289,100.00	1,289,100.00	0.0%
Common Core State Standards Implementation	7405	8590		6,564,646.00	6,564,646.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	185,383.00	2,204,182.00	2,389,565.00	185,383.00	2,204,182.00	2,389,565.00	0.0%
TOTAL, OTHER STATE REVENUE			4,623,427.00	14,890,627.00	19,514,054.00	4,707,271.00	8,191,892.00	12,899,163.00	-33.9%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.00	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	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	6,889,529.00	0.00	6,889,529.00	6,913,278.00	0.00	6,913,278.00	0.3%
Interest		8660	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
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	73,080.00	0.00	73,080.00	73,080.00	0.00	73,080.00	0.0%
Interagency Services		8677	0.00	337,963.89	337,963.89	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

			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)	
Description	Resource Codes	Object Codes							
(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	326,143.21	6,049,372.13	6,375,515.34	326,143.21	2,726,588.60	3,052,731.81	-52.1%
Tuition		8710	0.00	89,806.00	89,806.00	0.00	89,806.00	89,806.00	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		6,161,726.00	6,161,726.00		7,314,823.00	7,314,823.00	18.7%
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			7,668,752.21	12,638,868.02	20,307,620.23	7,692,501.21	10,131,217.60	17,823,718.81	-12.2%
TOTAL, REVENUES			254,028,229.21	44,623,270.07	298,651,499.28	269,813,817.21	32,627,419.60	302,441,236.81	1.3%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	93,170,186.03	16,107,878.26	109,278,064.29	93,256,563.15	15,156,370.07	108,412,933.22	-0.8%
Certificated Pupil Support Salaries		1200	5,172,807.24	3,200,512.79	8,373,320.03	5,371,884.22	3,198,543.59	8,570,427.81	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,644,287.14	710,223.90	12,354,511.04	11,888,050.65	645,661.04	12,533,711.69	1.5%
Other Certificated Salaries		1900	6,287,381.29	4,087,639.84	10,375,021.13	9,139,396.04	3,226,331.70	12,365,727.74	19.2%
TOTAL, CERTIFICATED SALARIES			116,274,661.70	24,106,254.79	140,380,916.49	119,655,894.06	22,226,906.40	141,882,800.46	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,292,315.56	4,875,737.10	6,168,052.66	1,212,248.64	4,893,432.01	6,105,680.65	-1.0%
Classified Support Salaries		2200	11,584,557.10	3,619,691.78	15,204,248.88	11,630,402.09	3,739,644.19	15,370,046.28	1.1%
Classified Supervisors' and Administrators' Salaries		2300	3,158,786.43	184,404.87	3,343,191.30	3,306,452.20	188,973.74	3,495,425.94	4.6%
Clerical, Technical and Office Salaries		2400	11,324,089.30	1,561,180.47	12,885,269.77	11,813,940.17	1,455,009.54	13,268,949.71	3.0%
Other Classified Salaries		2900	2,598,278.54	394,244.55	2,992,523.09	2,447,634.95	344,444.35	2,792,079.30	-6.7%
TOTAL, CLASSIFIED SALARIES			29,958,026.93	10,635,258.77	40,593,285.70	30,410,678.05	10,621,503.83	41,032,181.88	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,174,643.57	1,868,292.30	11,042,935.87	9,670,114.86	1,787,391.60	11,457,506.46	3.8%
PERS		3201-3202	3,129,996.69	1,175,774.26	4,305,770.95	3,344,321.50	1,219,782.10	4,564,103.60	6.0%
OASDI/Medicare/Alternative		3301-3302	3,961,284.02	1,159,673.22	5,120,957.24	4,043,536.96	1,151,874.70	5,195,411.66	1.5%
Health and Welfare Benefits		3401-3402	29,546,409.34	6,806,524.16	36,352,933.50	33,611,336.57	5,530,702.00	39,142,038.57	7.7%
Unemployment Insurance		3501-3502	176,992.95	33,455.15	210,448.10	176,658.49	30,886.80	207,545.29	-1.4%
Workers' Compensation		3601-3602	1,832,052.69	434,677.85	2,266,730.54	1,876,658.17	410,980.07	2,287,638.24	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,000.00	7,000.00	25,000.00	18,000.00	7,000.00	25,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,839,379.26	11,485,396.94	59,324,776.20	52,740,626.55	10,138,617.27	62,879,243.82	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,001,750.00	1,001,750.00	0.00	1,001,750.00	1,001,750.00	0.0%
Books and Other Reference Materials		4200	228,251.90	449,588.68	677,840.58	27,126.00	2,700.00	29,826.00	-95.6%
Materials and Supplies		4300	5,831,824.90	11,916,019.86	17,747,844.76	6,551,540.18	5,209,802.70	11,761,342.88	-33.7%

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)	
Noncapitalized Equipment		4400	2,821,271.55	639,220.70	3,460,492.25	2,528,056.17	197,619.33	2,725,675.50	-21.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,881,348.35	14,006,579.24	22,887,927.59	9,106,722.35	6,411,872.03	15,518,594.38	-32.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,292,367.00	11,207,338.44	17,499,705.44	5,771,276.00	10,197,793.32	15,969,069.32	-8.7%
Travel and Conferences		5200	404,887.49	151,285.65	556,173.14	285,794.06	68,764.78	354,558.84	-36.3%
Dues and Memberships		5300	120,468.05	500.00	120,968.05	120,368.05	500.00	120,868.05	-0.1%
Insurance		5400 - 5450	886,951.00	0.00	886,951.00	931,830.00	0.00	931,830.00	5.1%
Operations and Housekeeping Services		5500	7,605,103.00	0.00	7,605,103.00	7,831,037.00	0.00	7,831,037.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,576,258.57	157,044.08	1,733,302.65	1,107,280.77	95,677.08	1,202,957.85	-30.6%
Transfers of Direct Costs		5710	922,578.19	(922,578.19)	0.00	1,118,101.09	(1,118,101.09)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,567.31)	196,683.11	167,115.80	(14,161.78)	(25,589.06)	(39,750.84)	-123.8%
Professional/Consulting Services and Operating Expenditures		5800	6,655,666.10	10,376,609.13	17,032,275.23	6,061,942.97	7,943,814.81	14,005,757.78	-17.8%
Communications		5900	598,265.00	31,550.00	629,815.00	494,169.00	24,250.00	518,419.00	-17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,032,977.09	21,198,432.22	46,231,409.31	23,707,637.16	17,187,109.84	40,894,747.00	-11.5%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	12,607.00	1,544,316.00	1,556,923.00	40,000.00	0.00	40,000.00	-97.4%
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	250.00	0.00	250.00	250.00	0.00	250.00	0.0%
Equipment Replacement		6500	315,000.00	187,230.55	502,230.55	873,835.00	191,522.85	1,065,357.85	112.1%
TOTAL, CAPITAL OUTLAY			327,857.00	1,731,546.55	2,059,403.55	914,085.00	191,522.85	1,105,607.85	-46.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	84,930.00	84,930.00	0.00	84,930.00	84,930.00	0.0%
State Special Schools		7130	14,894.00	0.00	14,894.00	14,894.00	0.00	14,894.00	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	100,200.00	0.00	100,200.00	100,200.00	0.00	100,200.00	0.0%
Payments to JPAs		7143	252,500.00	0.00	252,500.00	252,500.00	0.00	252,500.00	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	2,114,994.00	0.00	2,114,994.00	2,114,994.00	0.00	2,114,994.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	114,333.00	0.00	114,333.00	121,767.00	0.00	121,767.00	6.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,596,921.00	84,930.00	2,681,851.00	2,604,355.00	84,930.00	2,689,285.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,238,538.19)	3,238,538.19	0.00	(2,832,877.67)	2,832,877.67	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(602,334.34)	0.00	(602,334.34)	(600,979.34)	0.00	(600,979.34)	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,840,872.53)	3,238,538.19	(602,334.34)	(3,433,857.01)	2,832,877.67	(600,979.34)	-0.2%
TOTAL, EXPENDITURES			227,070,298.80	86,486,936.70	313,557,235.50	235,706,141.16	69,695,339.89	305,401,481.05	-2.6%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	17,911,281.39	0.00	17,911,281.39	12,376,384.92	0.00	12,376,384.92	-30.9%
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			17,911,281.39	0.00	17,911,281.39	12,376,384.92	0.00	12,376,384.92	-30.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,905,881.20	0.00	5,905,881.20	7,064,033.17	0.00	7,064,033.17	19.6%
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			5,905,881.20	0.00	5,905,881.20	7,064,033.17	0.00	7,064,033.17	19.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	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	408,835.00	0.00	408,835.00	New
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	408,835.00	0.00	408,835.00	New
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	(38,729,520.71)	38,729,520.71	0.00	(38,067,546.80)	38,067,546.80	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			(38,729,520.71)	38,729,520.71	0.00	(38,067,546.80)	38,067,546.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,724,120.52)	38,729,520.71	12,005,400.19	(32,346,360.05)	38,067,546.80	5,721,186.75	-52.3%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	239,534,724.00	1,105,125.00	240,639,849.00	256,212,719.00	299,949.00	256,512,668.00	0.0%
2) Federal Revenue		8100-8299	2,201,326.00	15,988,650.05	18,189,976.05	1,201,326.00	14,004,361.00	15,205,687.00	0.0%
3) Other State Revenue		8300-8599	4,623,427.00	14,890,627.00	19,514,054.00	4,707,271.00	8,191,892.00	12,899,163.00	0.0%
4) Other Local Revenue		8600-8799	7,668,752.21	12,638,868.02	20,307,620.23	7,692,501.21	10,131,217.60	17,823,718.81	0.0%
5) TOTAL, REVENUES			254,028,229.21	44,623,270.07	298,651,499.28	269,813,817.21	32,627,419.60	302,441,236.81	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		131,352,287.15	52,543,844.98	183,896,132.13	132,256,284.33	41,578,468.01	173,834,752.34	-5.5%
2) Instruction - Related Services	2000-2999		33,912,975.30	10,613,808.57	44,526,783.87	41,812,117.74	8,553,635.96	50,365,753.70	13.1%
3) Pupil Services	3000-3999		20,530,157.47	6,472,119.40	27,002,276.87	20,190,347.84	5,623,412.14	25,813,759.98	-4.4%
4) Ancillary Services	4000-4999		1,106,060.30	2,269,273.19	3,375,333.49	1,066,139.30	2,231,798.35	3,297,937.65	-2.3%
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		13,556,186.09	3,501,979.04	17,058,165.13	13,623,339.17	2,832,877.67	16,456,216.84	-3.5%
8) Plant Services	8000-8999		24,015,711.49	11,000,981.52	35,016,693.01	24,153,557.78	8,790,217.76	32,943,775.54	-5.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,596,921.00	84,930.00	2,681,851.00	2,604,355.00	84,930.00	2,689,285.00	0.3%
10) TOTAL, EXPENDITURES			227,070,298.80	86,486,936.70	313,557,235.50	235,706,141.16	69,695,339.89	305,401,481.05	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,957,930.41	(41,863,666.63)	(14,905,736.22)	34,107,676.05	(37,067,920.29)	(2,960,244.24)	-80.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	17,911,281.39	0.00	17,911,281.39	12,376,384.92	0.00	12,376,384.92	0.0%
b) Transfers Out		7600-7629	5,905,881.20	0.00	5,905,881.20	7,064,033.17	0.00	7,064,033.17	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	408,835.00	0.00	408,835.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,729,520.71)	38,729,520.71	0.00	(38,067,546.80)	38,067,546.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,724,120.52)	38,729,520.71	12,005,400.19	(32,346,360.05)	38,067,546.80	5,721,186.75	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)			233,809.89	(3,134,145.92)	(2,900,336.03)	1,761,316.00	999,626.51	2,760,942.51	-195.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,221,037.49	13,164,821.32	21,385,858.81	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
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)			8,221,037.49	13,164,821.32	21,385,858.81	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
d) Other Restatements		9795	0.00	0.01	0.01	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,221,037.49	13,164,821.33	21,385,858.82	8,454,847.38	10,030,675.41	18,485,522.79	-13.6%
2) Ending Balance, June 30 (E + F1e)			8,454,847.38	10,030,675.41	18,485,522.79	10,216,163.38	11,030,301.92	21,246,465.30	14.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	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	10,030,675.41	10,030,675.41	0.00	11,030,301.92	11,030,301.92	10.0%
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	8,379,847.38	0.00	8,379,847.38	10,141,163.38	0.00	10,141,163.38	21.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
4036	NCLB: Title II, Part A, Administrator Training	0.30	0.30
6512	Special Ed: Mental Health Services	1,472,316.57	1,472,316.57
7400	Quality Education Investment Act	605,207.92	605,207.92
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,737,447.78	7,854,988.78
9010	Other Restricted Local	1,215,702.84	1,097,788.35
Total, Restricted Balance		10,030,675.41	11,030,301.92

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	2,002,380.11	1,760,919.00	-12.1%
4) Other Local Revenue		8600-8799	64,011.89	45,000.00	-29.7%
5) TOTAL, REVENUES			2,066,392.00	1,805,919.00	-12.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	642,839.31	546,958.27	-14.9%
2) Classified Salaries		2000-2999	414,226.22	536,830.87	29.6%
3) Employee Benefits		3000-3999	416,619.74	443,381.93	6.4%
4) Books and Supplies		4000-4999	146,691.33	31,675.93	-78.4%
5) Services and Other Operating Expenditures		5000-5999	347,967.90	162,487.50	-53.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,047.50	84,584.50	-13.7%
9) TOTAL, EXPENDITURES			2,066,392.00	1,805,919.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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	8.94	8.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8.94	8.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8.94	8.94	0.0%
2) Ending Balance, June 30 (E + F1e)			8.94	8.94	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	8.94	8.94	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	163,830.00	163,830.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,838,550.11	1,597,089.00	-13.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,002,380.11	1,760,919.00	-12.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,011.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	63,000.00	45,000.00	-28.6%
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			64,011.89	45,000.00	-29.7%
TOTAL, REVENUES			2,066,392.00	1,805,919.00	-12.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	505,818.04	452,843.04	-10.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,983.27	64,032.43	5.0%
Other Certificated Salaries		1900	76,038.00	30,082.80	-60.4%
TOTAL, CERTIFICATED SALARIES			642,839.31	546,958.27	-14.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	338,735.50	430,655.62	27.1%
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	75,490.72	106,175.25	40.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			414,226.22	536,830.87	29.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,649.56	43,510.53	-6.7%
PERS		3201-3202	45,824.50	64,548.59	40.9%
OASDI/Medicare/Alternative		3301-3302	41,101.60	50,211.04	22.2%
Health and Welfare Benefits		3401-3402	269,458.60	271,022.47	0.6%
Unemployment Insurance		3501-3502	539.04	541.91	0.5%
Workers' Compensation		3601-3602	13,046.44	13,547.39	3.8%
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			416,619.74	443,381.93	6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,100.00	0.00	-100.0%
Materials and Supplies		4300	131,522.33	31,675.93	-75.9%
Noncapitalized Equipment		4400	10,069.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,691.33	31,675.93	-78.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	142,487.50	137,487.50	-3.5%
Travel and Conferences		5200	4,300.00	0.00	-100.0%
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	4,996.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,255.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	117,829.00	25,000.00	-78.8%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,967.90	162,487.50	-53.3%
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	98,047.50	84,584.50	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,047.50	84,584.50	-13.7%
TOTAL, EXPENDITURES			2,066,392.00	1,805,919.00	-12.6%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,002,380.11	1,760,919.00	-12.1%
4) Other Local Revenue		8600-8799	64,011.89	45,000.00	-29.7%
5) TOTAL, REVENUES			2,066,392.00	1,805,919.00	-12.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,493,090.11	1,424,982.51	-4.6%
2) Instruction - Related Services	2000-2999		438,861.99	296,351.99	-32.5%
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		98,047.50	84,584.50	-13.7%
8) Plant Services	8000-8999		36,392.40	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,066,392.00	1,805,919.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8.94	8.94	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8.94	8.94	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8.94	8.94	0.0%
2) Ending Balance, June 30 (E + F1e)			8.94	8.94	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	8.94	8.94	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%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6060	Child Development: State General Child Care, Center- based	8.94	8.94
Total, Restricted Balance		8.94	8.94

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	8,966,549.71	9,121,008.69	1.7%
3) Other State Revenue		8300-8599	728,932.00	739,866.00	1.5%
4) Other Local Revenue		8600-8799	2,430,328.00	2,466,783.00	1.5%
5) TOTAL, REVENUES			12,125,809.71	12,327,657.69	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,177,671.21	3,280,566.27	3.2%
3) Employee Benefits		3000-3999	1,438,796.66	1,460,238.79	1.5%
4) Books and Supplies		4000-4999	4,456,427.71	4,500,992.71	1.0%
5) Services and Other Operating Expenditures		5000-5999	1,418,093.25	1,432,520.31	1.0%
6) Capital Outlay		6000-6999	233,818.84	235,718.25	0.8%
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	504,286.84	516,394.84	2.4%
9) TOTAL, EXPENDITURES			11,229,094.51	11,426,431.17	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			896,715.20	901,226.52	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			896,715.20	901,226.52	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,899,100.88	3,795,816.08	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,899,100.88	3,795,816.08	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,899,100.88	3,795,816.08	30.9%
2) Ending Balance, June 30 (E + F1e)			3,795,816.08	4,697,042.60	23.7%
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	3,795,816.08	4,697,042.60	23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,966,549.71	9,121,008.69	1.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,966,549.71	9,121,008.69	1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	728,932.00	739,866.00	1.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			728,932.00	739,866.00	1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,340,922.00	2,376,036.00	1.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	89,406.00	90,747.00	1.5%
TOTAL, OTHER LOCAL REVENUE			2,430,328.00	2,466,783.00	1.5%
TOTAL, REVENUES			12,125,809.71	12,327,657.69	1.7%

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	2,649,462.38	2,719,125.77	2.6%
Classified Supervisors' and Administrators' Salaries		2300	241,352.62	273,665.32	13.4%
Clerical, Technical and Office Salaries		2400	286,856.21	287,775.18	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,177,671.21	3,280,566.27	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	328,260.10	342,248.27	4.3%
OASDI/Medicare/Alternative		3301-3302	243,091.88	250,963.42	3.2%
Health and Welfare Benefits		3401-3402	826,134.87	824,379.67	-0.2%
Unemployment Insurance		3501-3502	1,588.89	1,640.33	3.2%
Workers' Compensation		3601-3602	39,720.92	41,007.10	3.2%
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			1,438,796.66	1,460,238.79	1.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	634,834.36	641,183.36	1.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	3,821,593.35	3,859,809.35	1.0%
TOTAL, BOOKS AND SUPPLIES			4,456,427.71	4,500,992.71	1.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	994,054.00	1,003,995.00	1.0%
Travel and Conferences		5200	24,975.00	25,225.00	1.0%
Dues and Memberships		5300	48.00	48.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	112,628.00	113,754.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,349.00	97,312.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,274.25	36,883.31	1.7%
Professional/Consulting Services and Operating Expenditures		5800	142,633.00	144,059.00	1.0%
Communications		5900	11,132.00	11,244.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,418,093.25	1,432,520.31	1.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	39,201.59	39,155.00	-0.1%
Equipment		6400	56,768.25	57,336.25	1.0%
Equipment Replacement		6500	137,849.00	139,227.00	1.0%
TOTAL, CAPITAL OUTLAY			233,818.84	235,718.25	0.8%
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	504,286.84	516,394.84	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			504,286.84	516,394.84	2.4%
TOTAL, EXPENDITURES			11,229,094.51	11,426,431.17	1.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	8,966,549.71	9,121,008.69	1.7%
3) Other State Revenue		8300-8599	728,932.00	739,866.00	1.5%
4) Other Local Revenue		8600-8799	2,430,328.00	2,466,783.00	1.5%
5) TOTAL, REVENUES			12,125,809.71	12,327,657.69	1.7%
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		10,558,994.33	10,743,120.58	1.7%
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		10,000.00	10,000.00	0.0%
7) General Administration	7000-7999		504,286.84	516,394.84	2.4%
8) Plant Services	8000-8999		155,813.34	156,915.75	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,229,094.51	11,426,431.17	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			896,715.20	901,226.52	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			896,715.20	901,226.52	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,899,100.88	3,795,816.08	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,899,100.88	3,795,816.08	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,899,100.88	3,795,816.08	30.9%
2) Ending Balance, June 30 (E + F1e)			3,795,816.08	4,697,042.60	23.7%
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	3,795,816.08	4,697,042.60	23.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,795,816.08	4,697,042.60
Total, Restricted Balance		3,795,816.08	4,697,042.60

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,061,543.15	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			1,061,543.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,056,543.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,980,221.38	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,980,221.38)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,036,764.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,036,764.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,036,764.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,036,764.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,041,764.53	3,041,764.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,041,764.53)	(3,041,764.53)	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,061,543.15	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,061,543.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,061,543.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,980,221.38	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,980,221.38	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			(1,980,221.38)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,061,543.15	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,061,543.15	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,056,543.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,980,221.38	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			(1,980,221.38)	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)			(3,036,764.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,036,764.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,036,764.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,036,764.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,041,764.53	3,041,764.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,041,764.53)	(3,041,764.53)	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,905,881.20	7,064,033.17	19.6%
b) Transfers Out		7600-7629	17,911,281.39	12,376,384.92	-30.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,005,400.19)	(5,312,351.75)	-55.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,805,400.19)	(5,112,351.75)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,310,827.93	58,505,427.74	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,310,827.93	58,505,427.74	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,310,827.93	58,505,427.74	-16.8%
2) Ending Balance, June 30 (E + F1e)			58,505,427.74	53,393,075.99	-8.7%
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	58,505,427.74	53,393,075.99	-8.7%
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		

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	5,905,881.20	7,064,033.17	19.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,905,881.20	7,064,033.17	19.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	17,911,281.39	12,376,384.92	-30.9%
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			17,911,281.39	12,376,384.92	-30.9%
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)			(12,005,400.19)	(5,312,351.75)	-55.8%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,000.00	200,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,905,881.20	7,064,033.17	0.0%
b) Transfers Out		7600-7629	17,911,281.39	12,376,384.92	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			(12,005,400.19)	(5,312,351.75)	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)			(11,805,400.19)	(5,112,351.75)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,310,827.93	58,505,427.74	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,310,827.93	58,505,427.74	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,310,827.93	58,505,427.74	-16.8%
2) Ending Balance, June 30 (E + F1e)			58,505,427.74	53,393,075.99	-8.7%
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	58,505,427.74	53,393,075.99	-8.7%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,097.74	623,500.00	149.3%
5) TOTAL, REVENUES			250,097.74	623,500.00	149.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	189,008.82	191,800.64	1.5%
3) Employee Benefits		3000-3999	60,819.00	63,777.93	4.9%
4) Books and Supplies		4000-4999	817,914.47	50,000.00	-93.9%
5) Services and Other Operating Expenditures		5000-5999	(262,021.59)	25,170.53	-109.6%
6) Capital Outlay		6000-6999	5,375,193.10	37,552,228.95	598.6%
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			6,180,913.80	37,882,978.05	512.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,930,816.06)	(37,259,478.05)	528.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,236,135.77	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,488,237.00	65,000,000.00	4267.6%
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			3,724,372.77	65,000,000.00	1645.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,206,443.29)	27,740,521.95	-1357.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,139,233.92	10,932,790.63	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,139,233.92	10,932,790.63	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,139,233.92	10,932,790.63	-16.8%
2) Ending Balance, June 30 (E + F1e)			10,932,790.63	38,673,312.58	253.7%
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	10,932,790.63	38,673,312.58	253.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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	184,500.00	568,500.00	208.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,597.74	55,000.00	-16.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,097.74	623,500.00	149.3%
TOTAL, REVENUES			250,097.74	623,500.00	149.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	22,425.00	22,425.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	152,388.20	154,901.68	1.6%
Clerical, Technical and Office Salaries		2400	14,195.62	14,473.96	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			189,008.82	191,800.64	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,060.52	19,937.22	4.6%
OASDI/Medicare/Alternative		3301-3302	12,687.90	12,901.48	1.7%
Health and Welfare Benefits		3401-3402	26,905.01	28,737.35	6.8%
Unemployment Insurance		3501-3502	83.29	84.68	1.7%
Workers' Compensation		3601-3602	2,082.28	2,117.20	1.7%
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			60,819.00	63,777.93	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,899.83	40,000.00	-45.1%
Noncapitalized Equipment		4400	745,014.64	10,000.00	-98.7%
TOTAL, BOOKS AND SUPPLIES			817,914.47	50,000.00	-93.9%
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	(291,895.45)	1,117.53	-100.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,873.86	24,053.00	-19.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(262,021.59)	25,170.53	-109.6%
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	5,368,013.26	37,552,228.95	599.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,179.84	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,375,193.10	37,552,228.95	598.6%
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			6,180,913.80	37,882,978.05	512.9%

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	2,236,135.77	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,236,135.77	0.00	-100.0%
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	65,000,000.00	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	1,488,237.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,488,237.00	65,000,000.00	4267.6%
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)			3,724,372.77	65,000,000.00	1645.3%

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	250,097.74	623,500.00	149.3%
5) TOTAL, REVENUES			250,097.74	623,500.00	149.3%
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		6,180,913.80	37,882,978.05	512.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,180,913.80	37,882,978.05	512.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,930,816.06)	(37,259,478.05)	528.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,236,135.77	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,488,237.00	65,000,000.00	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			3,724,372.77	65,000,000.00	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)			(2,206,443.29)	27,740,521.95	-1357.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,139,233.92	10,932,790.63	-16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,139,233.92	10,932,790.63	-16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,139,233.92	10,932,790.63	-16.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			10,932,790.63	38,673,312.58	253.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,932,790.63	38,673,312.58	253.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	10,932,790.63	38,673,312.58
Total, Restricted Balance		10,932,790.63	38,673,312.58

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	3,125,000.00	3,175,000.00	1.6%
5) TOTAL, REVENUES			3,125,000.00	3,175,000.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	55,095.06	55,315.17	0.4%
3) Employee Benefits		3000-3999	19,905.65	20,166.81	1.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,200,156.00	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			1,283,656.71	75,481.98	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,841,343.29	3,099,518.02	68.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,914.39	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(255,914.39)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,585,428.90	3,099,518.02	95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,973,083.05	6,558,511.95	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,973,083.05	6,558,511.95	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,973,083.05	6,558,511.95	31.9%
2) Ending Balance, June 30 (E + F1e)			6,558,511.95	9,658,029.97	47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,558,511.95	9,658,029.97	47.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
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	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,100,000.00	3,150,000.00	1.6%
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			3,125,000.00	3,175,000.00	1.6%
TOTAL, REVENUES			3,125,000.00	3,175,000.00	1.6%

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	55,095.06	55,315.17	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,095.06	55,315.17	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,304.13	6,419.86	1.8%
OASDI/Medicare/Alternative		3301-3302	4,088.96	4,104.96	0.4%
Health and Welfare Benefits		3401-3402	8,795.70	8,923.00	1.4%
Unemployment Insurance		3501-3502	28.20	27.63	-2.0%
Workers' Compensation		3601-3602	688.66	691.36	0.4%
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			19,905.65	20,166.81	1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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	8,500.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,200,156.00	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			1,200,156.00	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			1,283,656.71	75,481.98	-94.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	255,914.39	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,914.39	0.00	-100.0%
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)			(255,914.39)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,125,000.00	3,175,000.00	1.6%
5) TOTAL, REVENUES			3,125,000.00	3,175,000.00	1.6%
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		1,283,656.71	75,481.98	-94.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,283,656.71	75,481.98	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,841,343.29	3,099,518.02	68.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,914.39	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			(255,914.39)	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)			1,585,428.90	3,099,518.02	95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,973,083.05	6,558,511.95	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,973,083.05	6,558,511.95	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,973,083.05	6,558,511.95	31.9%
2) Ending Balance, June 30 (E + F1e)			6,558,511.95	9,658,029.97	47.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,558,511.95	9,658,029.97	47.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	6,558,511.95	9,658,029.97
Total, Restricted Balance		6,558,511.95	9,658,029.97

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	359,824.80	359,824.80	0.0%
4) Other Local Revenue		8600-8799	51,945,861.60	51,945,861.60	0.0%
5) TOTAL, REVENUES			52,305,686.40	52,305,686.40	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	46,560,551.32	46,560,551.32	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,560,551.32	46,560,551.32	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,745,135.08	5,745,135.08	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,745,135.08	5,745,135.08	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,829,102.85	41,574,237.93	16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,829,102.85	41,574,237.93	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,829,102.85	41,574,237.93	16.0%
2) Ending Balance, June 30 (E + F1e)			41,574,237.93	47,319,373.01	13.8%
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	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	41,574,237.93	47,319,373.01	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	359,824.80	359,824.80	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			359,824.80	359,824.80	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	49,732,605.60	49,732,605.60	0.0%
Unsecured Roll		8612	2,034,256.00	2,034,256.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	179,000.00	179,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,945,861.60	51,945,861.60	0.0%
TOTAL, REVENUES			52,305,686.40	52,305,686.40	0.0%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	24,520,000.00	24,520,000.00	0.0%
Bond Interest and Other Service Charges		7434	22,040,551.32	22,040,551.32	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)			46,560,551.32	46,560,551.32	0.0%
TOTAL, EXPENDITURES			46,560,551.32	46,560,551.32	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	359,824.80	359,824.80	0.0%
4) Other Local Revenue		8600-8799	51,945,861.60	51,945,861.60	0.0%
5) TOTAL, REVENUES			52,305,686.40	52,305,686.40	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	46,560,551.32	46,560,551.32	0.0%
10) TOTAL, EXPENDITURES			46,560,551.32	46,560,551.32	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,745,135.08	5,745,135.08	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,745,135.08	5,745,135.08	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,829,102.85	41,574,237.93	16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,829,102.85	41,574,237.93	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,829,102.85	41,574,237.93	16.0%
2) Ending Balance, June 30 (E + F1e)			41,574,237.93	47,319,373.01	13.8%
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	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	41,574,237.93	47,319,373.01	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,435,943.00	26,275,302.33	7.5%
5) TOTAL, REVENUES			24,435,943.00	26,275,302.33	7.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,019.89	171,068.93	6.2%
3) Employee Benefits		3000-3999	67,636.64	72,246.13	6.8%
4) Books and Supplies		4000-4999	4,600.00	4,720.00	2.6%
5) Services and Other Operating Expenses		5000-5999	24,109,672.68	26,896,651.55	11.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,342,929.21	27,144,686.61	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,013.79	(869,384.28)	-1034.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			93,013.79	(869,384.28)	-1034.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,984,918.44	10,077,932.23	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,984,918.44	10,077,932.23	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,984,918.44	10,077,932.23	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,077,932.23	9,208,547.95	-8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,077,932.23	9,208,547.95	-8.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	137,563.00	136,500.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,298,380.00	26,138,802.33	7.6%
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			24,435,943.00	26,275,302.33	7.5%
TOTAL, REVENUES			24,435,943.00	26,275,302.33	7.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	53,002.97	55,640.34	5.0%
Clerical, Technical and Office Salaries		2400	108,016.92	115,428.59	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			161,019.89	171,068.93	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,909.01	4,103.50	5.0%
PERS		3201-3202	13,002.46	14,281.70	9.8%
OASDI/Medicare/Alternative		3301-3302	9,380.34	9,989.52	6.5%
Health and Welfare Benefits		3401-3402	39,251.57	41,647.50	6.1%
Unemployment Insurance		3501-3502	80.51	85.54	6.2%
Workers' Compensation		3601-3602	2,012.75	2,138.37	6.2%
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			67,636.64	72,246.13	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,000.00	4,120.00	3.0%
Noncapitalized Equipment		4400	600.00	600.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,600.00	4,720.00	2.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	281,714.00	323,971.00	15.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,400.00	2,400.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,750.00	1,750.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,821,408.68	26,566,130.55	11.5%
Communications		5900	400.00	400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,109,672.68	26,896,651.55	11.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,342,929.21	27,144,686.61	11.5%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,435,943.00	26,275,302.33	7.5%
5) TOTAL, REVENUES			24,435,943.00	26,275,302.33	7.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		24,342,929.21	27,144,686.61	11.5%
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, EXPENSES			24,342,929.21	27,144,686.61	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,013.79	(869,384.28)	-1034.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			93,013.79	(869,384.28)	-1034.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,984,918.44	10,077,932.23	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,984,918.44	10,077,932.23	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,984,918.44	10,077,932.23	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,077,932.23	9,208,547.95	-8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,077,932.23	9,208,547.95	-8.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	10,077,932.23	9,208,547.95
Total, Restricted Net Position		10,077,932.23	9,208,547.95

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)	30,623.70	30,623.70	30,623.70	30,206.98	30,206.98	30,206.98
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)	30,623.70	30,623.70	30,623.70	30,206.98	30,206.98	30,206.98
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.55	0.55	0.55	1.00	1.00	1.00
b. Special Education-Special Day Class	132.51	132.51	132.51	128.00	128.00	128.00
c. Special Education-NPS/LCI	7.52	7.52	7.52	6.00	6.00	6.00
d. Special Education Extended Year-NPS/LCI	11.73	11.73	11.73	9.00	9.00	9.00
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)	152.31	152.31	152.31	144.00	144.00	144.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	30,776.01	30,776.01	30,776.01	30,350.98	30,350.98	30,350.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.55	0.55	0.55	1.00	1.00	1.00
b. Special Education-Special Day Class	132.51	132.51	132.51	128.00	128.00	128.00
c. Special Education-NPS/LCI	7.52	7.52	7.52	6.00	6.00	6.00
d. Special Education Extended Year-NPS/LCI	11.73	11.73	11.73	9.00	9.00	9.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	152.31	152.31	152.31	144.00	144.00	144.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	152.31	152.31	152.31	144.00	144.00	144.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	643.44	643.44	643.44	644.00	644.00	644.00
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	643.44	643.44	643.44	644.00	644.00	644.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			19,298,568.27	14,801,385.27	15,264,378.27	12,926,632.27	3,754,133.27	3,529,462.10	20,673,947.61	24,569,184.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,390,942.00	2,390,942.00	15,810,193.00	4,303,695.00	4,303,695.00	15,810,193.00	4,303,695.00	3,380,791.00
Property Taxes	8020-8079		84,898.00	220,736.00	16,980.00	11,885,787.00	20,375,634.00	35,657,360.00	23,771,573.00	390,533.00
Miscellaneous Funds	8080-8099		(356,455.00)	(356,455.00)	(641,620.00)	(641,620.00)	(641,620.00)	(641,620.00)	(641,620.00)	(504,028.00)
Federal Revenue	8100-8299		0.00	0.00	3,801,422.00	0.00	0.00	3,801,422.00	0.00	0.00
Other State Revenue	8300-8599		365,032.00	365,032.00	2,056,689.00	657,057.00	657,057.00	2,056,689.00	657,057.00	516,155.00
Other Local Revenue	8600-8799		1,485,310.00	1,485,310.00	1,485,310.00	1,485,310.00	1,485,310.00	1,485,310.00	1,485,310.00	1,485,310.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,969,727.00	4,105,565.00	22,528,974.00	17,690,229.00	26,180,076.00	58,169,354.00	29,576,015.00	5,268,761.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,083,455.00	11,990,116.00	12,234,283.00	12,419,718.00	12,643,272.92	12,535,135.00	12,365,218.00	12,454,050.00
Classified Salaries	2000-2999		1,781,235.00	3,288,211.00	3,475,160.00	3,476,914.00	3,539,498.45	3,640,470.49	3,435,826.00	3,459,333.00
Employee Benefits	3000-3999		3,567,276.00	5,262,388.00	5,361,929.00	5,295,183.00	5,390,496.00	5,298,971.00	5,300,352.00	5,343,173.00
Books and Supplies	4000-4999		234,944.00	1,140,939.00	899,275.00	848,636.00	863,911.44	879,462.00	895,292.00	911,407.00
Services	5000-5999		1,800,000.00	1,904,053.00	2,817,936.00	4,072,536.00	3,665,139.36	3,436,418.00	3,498,274.00	3,178,602.00
Capital Outlay	6000-6599		0.00	56,865.00	57,845.00	47,756.00	30,892.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	20,292.00	701,985.00	271,537.00	234,412.00	185,816.00	241,181.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,466,910.00	23,642,572.00	24,866,720.00	26,862,728.00	26,404,747.17	26,024,868.49	25,680,778.00	25,587,746.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	14,000,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	8,797,918.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	55,332.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		22,979,205.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	20,806,512.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	3,918,817.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	(20,000,000.00)	0.00	0.00	0.00	0.00	15,000,000.00	0.00	0.00
Deferred Revenues	9650	2,068,175.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		26,793,504.41	0.00	(20,000,000.00)	0.00	0.00	0.00	15,000,000.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		(3,814,299.32)	0.00	20,000,000.00	0.00	0.00	0.00	(15,000,000.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(4,497,183.00)	462,993.00	(2,337,746.00)	(9,172,499.00)	(224,671.17)	17,144,485.51	3,895,237.00	(20,318,985.00)
F. ENDING CASH (A + E)			14,801,385.27	15,264,378.27	12,926,632.27	3,754,133.27	3,529,462.10	20,673,947.61	24,569,184.61	4,250,199.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,250,199.61	11,217,999.61	24,541,230.61	5,146,412.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	14,026,550.00	1,955,790.00	1,353,273.00	11,506,496.00	12,308,567.00	0.00	93,844,822.00	93,844,822.00
Property Taxes	8020-8079	11,885,787.00	40,751,268.00	916,904.00	23,839,492.00	0.00	0.00	169,796,952.00	169,796,952.00
Miscellaneous Funds	8080-8099	(375,704.00)	(291,580.00)	(201,754.00)	0.00	(1,835,030.00)	0.00	(7,129,106.00)	(7,129,106.00)
Federal Revenue	8100-8299	3,801,422.00	0.00	0.00	0.00	3,801,421.00	0.00	15,205,687.00	15,205,687.00
Other State Revenue	8300-8599	1,784,376.00	298,596.00	206,608.00	0.00	3,278,815.00	0.00	12,899,163.00	12,899,163.00
Other Local Revenue	8600-8799	1,485,310.00	1,485,310.00	1,485,310.00	1,485,308.81	0.00	0.00	17,823,718.81	17,823,718.81
Interfund Transfers In	8910-8929	0.00	0.00	0.00	12,376,384.92	0.00	0.00	12,376,384.92	12,376,384.92
All Other Financing Sources	8930-8979	0.00	0.00	0.00	408,835.00	0.00	0.00	408,835.00	408,835.00
TOTAL RECEIPTS		32,607,741.00	44,199,384.00	3,760,341.00	49,616,516.73	17,553,773.00	0.00	315,226,456.73	315,226,456.73
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,446,453.00	12,484,776.00	12,709,502.00	16,499,821.54	17,000.00		141,882,800.46	141,882,800.46
Classified Salaries	2000-2999	3,540,956.00	3,480,162.00	3,480,162.00	4,428,253.94	6,000.00	0.00	41,032,181.88	41,032,181.88
Employee Benefits	3000-3999	5,290,248.00	5,289,053.00	5,289,053.00	6,181,121.82	10,000.00	0.00	62,879,243.82	62,879,243.82
Books and Supplies	4000-4999	927,507.00	829,685.00	844,619.00	6,207,916.94	35,000.00	0.00	15,518,594.38	15,518,594.38
Services	5000-5999	3,235,817.00	3,294,062.00	500,000.00	7,991,909.64	1,500,000.00	0.00	40,894,747.00	40,894,747.00
Capital Outlay	6000-6599	21,758.00	325,956.00	331,823.00	62,712.85	170,000.00	0.00	1,105,607.85	1,105,607.85
Other Outgo	7000-7499	177,202.00	172,459.00	0.00	83,421.66	0.00	0.00	2,088,305.66	2,088,305.66
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	7,064,033.17	0.00	0.00	7,064,033.17	7,064,033.17
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		25,639,941.00	25,876,153.00	23,155,159.00	48,519,191.56	1,738,000.00	0.00	312,465,514.22	312,465,514.22
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	(5,000,000.00)	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		6,967,800.00	13,323,231.00	(19,394,818.00)	1,097,325.17	15,815,773.00	0.00	2,760,942.51	2,760,942.51
F. ENDING CASH (A + E)		11,217,999.61	24,541,230.61	5,146,412.61	6,243,737.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,059,510.78	

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: 855 Lenzen Ave. San Jose, CA

Date: June 09, 2014

Place: 855 Lenzen Ave. San Jose, CA

Date: June 12, 2014

Time: _____

Adoption Date: _____

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Stephen McMahon

Telephone: 408-535-6000 x 17042

Title: Chief Business Officer

E-mail: smcmahon@sjusd.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	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 26, 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:

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

Total liabilities actuarially determined:	\$ 8,608,000.00
Less: Amount of total liabilities reserved in budget:	\$ 8,608,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 12, 2014

For additional information on this certification, please contact:

Name: Stephe McMahon

Title: Chief Business Officer

Telephone: 408-535-6000 x 17042

E-mail: smcmahon@sjusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	140,380,916.49	301	0.00	303	140,380,916.49	305	4,107,838.99		307	136,273,077.50	309
2000 - Classified Salaries	40,593,285.70	311	52,738.00	313	40,540,547.70	315	1,487,409.76		317	39,053,137.94	319
3000 - Employee Benefits (Excluding 3800)	59,324,776.20	321	4,915.28	323	59,319,860.92	325	1,818,846.41		327	57,501,014.51	329
4000 - Books, Supplies Equip Replace. (6500)	23,390,158.14	331	978.90	333	23,389,179.24	335	2,837,854.92		337	20,551,324.32	339
5000 - Services. . . & 7300 - Indirect Costs	45,629,074.97	341	333,982.96	343	45,295,092.01	345	22,213,559.96		347	23,081,532.05	349
TOTAL					308,925,596.36	365	TOTAL			276,460,086.32	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	108,702,647.77 375
2. Salaries of Instructional Aides Per EC 41011.		2100	6,168,052.66 380
3. STRS.		3101 & 3102	8,530,611.90 382
4. PERS.		3201 & 3202	844,584.81 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,128,275.80 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	23,157,533.35 385
7. Unemployment Insurance.		3501 & 3502	103,116.94 390
8. Workers' Compensation Insurance.		3601 & 3602	1,448,379.57 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			151,083,202.80 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			151,083,202.80 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			54.65%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.35%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	276,460,086.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	967,610.30

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	141,882,800.46	301	0.00	303	141,882,800.46	305	4,219,984.22		307	137,662,816.24	309
2000 - Classified Salaries	41,032,181.88	311	0.00	313	41,032,181.88	315	1,655,235.04		317	39,376,946.84	319
3000 - Employee Benefits (Excluding 3800)	62,879,243.82	321	0.00	323	62,879,243.82	325	1,948,262.39		327	60,930,981.43	329
4000 - Books, Supplies Equip Replace. (6500)	16,583,952.23	331	11,182.50	333	16,572,769.73	335	1,200,519.00		337	15,372,250.73	339
5000 - Services. . . & 7300 - Indirect Costs	40,293,767.66	341	127,580.00	343	40,166,187.66	345	21,560,816.47		347	18,605,371.19	349
TOTAL					302,533,183.55	365	TOTAL			271,948,366.43	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	107,857,274.22 375
2. Salaries of Instructional Aides Per EC 41011.		2100	6,105,680.65 380
3. STRS.		3101 & 3102	8,717,145.98 382
4. PERS.		3201 & 3202	858,505.12 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,108,524.01 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	22,552,275.05 385
7. Unemployment Insurance.		3501 & 3502	99,532.59 390
8. Workers' Compensation Insurance.		3601 & 3602	1,433,652.28 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			149,732,589.90 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			149,732,589.90 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.06%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	271,948,366.43
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	593,077,616.00		593,077,616.00	6,526,488.00	23,813,564.00	575,790,540.00	31,950,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	216,716.00	(138,089.00)	78,627.00			78,627.00	67,374.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,000,000.00		6,000,000.00			6,000,000.00	
Net OPEB Obligation	122,099.00		122,099.00			122,099.00	
Compensated Absences Payable	588,040.00		588,040.00			588,040.00	
Governmental activities long-term liabilities	600,004,471.00	(138,089.00)	599,866,382.00	6,526,488.00	23,813,564.00	582,579,306.00	32,017,374.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,138,793.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 231,160,184.79

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.95%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,144,943.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,455,304.37
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	82,353.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,301,072.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	16,983,674.04
9. Carry-Forward Adjustment (Part IV, Line F)	2,395,513.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,379,187.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	176,105,684.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,653,390.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,165,809.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,375,936.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,399,207.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,440.85
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	230,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,637,483.52
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,789,464.60
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,492,951.08
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	285,883,368.53

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 5.94%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 6.78%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>16,983,674.04</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>763,776.35</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.37%) times Part III, Line B18); zero if negative	<u>2,395,513.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.37%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,395,513.50</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,395,513.50</u>

Approved indirect cost rate: 5.37%
Highest rate used in any program: 5.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,922,637.52	318,045.63	5.37%
01	3185	50,000.00	2,685.00	5.37%
01	3310	4,865,013.76	261,251.24	5.37%
01	3311	55,399.07	2,974.93	5.37%
01	3315	110,874.06	5,953.94	5.37%
01	3320	251,237.54	13,491.46	5.37%
01	3327	150,000.00	8,055.00	5.37%
01	3345	2,076.49	111.51	5.37%
01	3550	195,594.00	9,780.00	5.00%
01	4035	1,297,268.10	69,663.00	5.37%
01	4203	785,234.54	15,706.00	2.00%
01	5640	1,618,686.69	35,208.60	2.18%
01	6010	238,269.42	11,903.31	5.00%
01	6230	1,453,428.17	78,039.83	5.37%
01	6286	11,747.14	630.82	5.37%
01	6500	28,269,659.23	1,518,079.80	5.37%
01	6512	1,077,111.13	57,797.19	5.37%
01	6520	274,389.07	14,734.69	5.37%
01	7090	341,618.73	10,248.56	3.00%
01	7091	637,629.14	19,128.87	3.00%
01	7400	1,223,403.00	65,697.00	5.37%
01	7405	4,594,607.67	246,730.00	5.37%
01	8150	7,693,741.47	413,153.00	5.37%
01	9010	6,390,981.66	59,468.81	0.93%
12	6060	25,000.00	1,342.50	5.37%
12	6105	1,800,857.00	96,705.00	5.37%
13	5310	9,477,449.77	503,252.19	5.31%
13	5360	19,485.06	1,034.65	5.31%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,634,714.92	1,634,714.92
2. State Lottery Revenue	8560	4,438,044.00		1,079,261.00	5,517,305.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,438,044.00	0.00	2,713,975.92	7,152,019.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,522,257.00			3,522,257.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	915,787.00			915,787.00
4. Books and Supplies	4000-4999	0.00		2,713,975.92	2,713,975.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,438,044.00	0.00	2,713,975.92	7,152,019.92
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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	256,212,719.00	0.13%	256,558,524.00	1.22%	259,689,921.00
2. Federal Revenues	8100-8299	1,201,326.00	0.00%	1,201,326.00	0.00%	1,201,326.00
3. Other State Revenues	8300-8599	4,707,271.00	0.00%	4,707,271.00	0.00%	4,707,271.00
4. Other Local Revenues	8600-8799	7,692,501.21	2.10%	7,853,708.21	2.11%	8,019,751.21
5. Other Financing Sources						
a. Transfers In	8900-8929	12,376,384.92	21.26%	15,007,161.07	-20.40%	11,945,871.49
b. Other Sources	8930-8979	408,835.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,067,546.80)	4.61%	(39,821,179.17)	0.75%	(40,119,076.03)
6. Total (Sum lines A1 thru A5c)		244,531,490.33	0.40%	245,506,811.11	-0.03%	245,445,064.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				119,655,894.06		121,087,265.98
b. Step & Column Adjustment				2,153,806.09		2,179,570.79
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(722,434.17)		(2,267,531.48)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	119,655,894.06	1.20%	121,087,265.98	-0.07%	120,999,305.29
2. Classified Salaries						
a. Base Salaries				30,410,678.05		30,793,407.26
b. Step & Column Adjustment				547,392.20		554,281.33
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(164,662.99)		(361,221.10)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,410,678.05	1.26%	30,793,407.26	0.63%	30,986,467.49
3. Employee Benefits	3000-3999	52,740,626.55	0.64%	53,076,754.37	1.43%	53,838,035.34
4. Books and Supplies	4000-4999	9,106,722.35	-20.23%	7,264,042.81	-0.74%	7,210,409.18
5. Services and Other Operating Expenditures	5000-5999	23,707,637.16	7.07%	25,383,801.78	-2.49%	24,752,759.51
6. Capital Outlay	6000-6999	914,085.00	-61.14%	355,250.00	0.00%	355,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,604,355.00	0.00%	2,604,355.00	0.00%	2,604,355.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,433,857.01)	1.02%	(3,469,010.09)	0.56%	(3,488,431.89)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,064,033.17	-5.87%	6,649,628.00	-3.37%	6,425,598.75
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		242,770,174.33	0.40%	243,745,495.11	-0.03%	243,683,748.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,761,316.00		1,761,316.00		1,761,316.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,454,847.38		10,216,163.38		11,977,479.38
2. Ending Fund Balance (Sum lines C and D1)		10,216,163.38		11,977,479.38		13,738,795.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	75,000.00		75,000.00		75,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	10,141,163.38		11,902,479.38		13,663,795.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,216,163.38		11,977,479.38		13,738,795.38

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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	53,393,075.99		45,235,542.00		39,915,270.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		53,393,075.99		45,235,542.00		39,915,270.00
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.						
400+ Students to decline each year. Certificated positions will be reduced.						

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	299,949.00	2.20%	306,547.88	2.40%	313,905.03
2. Federal Revenues	8100-8299	14,004,361.00	0.00%	14,004,361.00	0.00%	14,004,361.00
3. Other State Revenues	8300-8599	8,191,892.00	-17.08%	6,792,792.00	-3.09%	6,582,792.00
4. Other Local Revenues	8600-8799	10,131,217.60	1.78%	10,311,068.48	1.84%	10,500,955.55
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	38,067,546.80	4.61%	39,821,179.17	0.75%	40,119,076.03
6. Total (Sum lines A1 thru A5c)		70,694,966.40	0.77%	71,235,948.53	0.40%	71,521,089.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,226,906.40		21,783,989.37
b. Step & Column Adjustment				400,084.32		392,111.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(843,001.35)		(73,991.28)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,226,906.40	-1.99%	21,783,989.37	1.46%	22,102,109.90
2. Classified Salaries						
a. Base Salaries				10,621,503.83		10,789,468.00
b. Step & Column Adjustment				191,187.07		194,210.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,222.90)		(122,332.11)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,621,503.83	1.58%	10,789,468.00	0.67%	10,861,346.31
3. Employee Benefits	3000-3999	10,138,617.27	1.55%	10,295,887.53	1.16%	10,415,477.28
4. Books and Supplies	4000-4999	6,411,872.03	5.96%	6,794,294.45	-0.04%	6,791,378.15
5. Services and Other Operating Expenditures	5000-5999	17,187,109.84	1.33%	17,415,151.46	-1.46%	17,160,183.42
6. Capital Outlay	6000-6999	191,522.85	19.27%	228,437.01	215.20%	720,024.91
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,930.00	0.00%	84,930.00	0.00%	84,930.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,832,877.67	0.94%	2,859,555.75	0.49%	2,873,550.55
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	1,117,541.00	0.00%	1,117,541.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		69,695,339.89	2.40%	71,369,254.57	1.06%	72,126,541.52
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		999,626.51		(133,306.04)		(605,451.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,030,675.41		11,030,301.92		10,896,995.88
2. Ending Fund Balance (Sum lines C and D1)		11,030,301.92		10,896,995.88		10,291,543.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,030,301.92		10,896,995.88		10,291,543.97
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)		11,030,301.92		10,896,995.88		10,291,543.97

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.						
400+ Students to decline each year. Certificated positions will be reduced.						

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	256,512,668.00	0.14%	256,865,071.88	1.22%	260,003,826.03
2. Federal Revenues	8100-8299	15,205,687.00	0.00%	15,205,687.00	0.00%	15,205,687.00
3. Other State Revenues	8300-8599	12,899,163.00	-10.85%	11,500,063.00	-1.83%	11,290,063.00
4. Other Local Revenues	8600-8799	17,823,718.81	1.91%	18,164,776.69	1.96%	18,520,706.76
5. Other Financing Sources						
a. Transfers In	8900-8929	12,376,384.92	21.26%	15,007,161.07	-20.40%	11,945,871.49
b. Other Sources	8930-8979	408,835.00	-100.00%	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)		315,226,456.73	0.48%	316,742,759.64	0.07%	316,966,154.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				141,882,800.46		142,871,255.35
b. Step & Column Adjustment				2,553,890.41		2,571,682.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,565,435.52)		(2,341,522.76)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	141,882,800.46	0.70%	142,871,255.35	0.16%	143,101,415.19
2. Classified Salaries						
a. Base Salaries				41,032,181.88		41,582,875.26
b. Step & Column Adjustment				738,579.27		748,491.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(187,885.89)		(483,553.21)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,032,181.88	1.34%	41,582,875.26	0.64%	41,847,813.80
3. Employee Benefits	3000-3999	62,879,243.82	0.78%	63,372,641.90	1.39%	64,253,512.62
4. Books and Supplies	4000-4999	15,518,594.38	-9.41%	14,058,337.26	-0.40%	14,001,787.33
5. Services and Other Operating Expenditures	5000-5999	40,894,747.00	4.66%	42,798,953.24	-2.07%	41,912,942.93
6. Capital Outlay	6000-6999	1,105,607.85	-47.21%	583,687.01	84.22%	1,075,274.91
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,689,285.00	0.00%	2,689,285.00	0.00%	2,689,285.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(600,979.34)	1.41%	(609,454.34)	0.89%	(614,881.34)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,064,033.17	9.95%	7,767,169.00	-2.88%	7,543,139.75
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)		312,465,514.22	0.85%	315,114,749.68	0.22%	315,810,290.19
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,760,942.51		1,628,009.96		1,155,864.09
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,485,522.79		21,246,465.30		22,874,475.26
2. Ending Fund Balance (Sum lines C and D1)		21,246,465.30		22,874,475.26		24,030,339.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	75,000.00		75,000.00		75,000.00
b. Restricted	9740	11,030,301.92		10,896,995.88		10,291,543.97
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	10,141,163.38		11,902,479.38		13,663,795.38
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,246,465.30		22,874,475.26		24,030,339.35

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	0.00		0.00		0.00
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	53,393,075.99		45,235,542.00		39,915,270.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		53,393,075.99		45,235,542.00		39,915,270.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.09%		14.36%		12.64%
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)		30,850.98		30,692.31		30,441.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		312,465,514.22		315,114,749.68		315,810,290.19
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)		312,465,514.22		315,114,749.68		315,810,290.19
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,249,310.28		6,302,294.99		6,316,205.80
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)		6,249,310.28		6,302,294.99		6,316,205.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	319,463,116.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,106,003.36
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,059,403.55
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	114,333.00
4. Other Transfers Out	All	9200	7200-7299	2,114,994.00
5. Interfund Transfers Out	All	9300	7600-7629	5,905,881.20
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	89,806.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,284,417.75
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				292,072,695.59
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				292,072,695.59

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		31,267.14
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		31,267.14
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,341.20
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	267,736,348.13	8,562.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	267,736,348.13	8,562.87
B. Required effort (Line A.2 times 90%)	240,962,713.32	7,706.58
C. Current year expenditures (Line I.G and Line II.D)	292,072,695.59	9,341.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	167,115.80	0.00	0.00	(602,334.34)				
Other Sources/Uses Detail					17,911,281.39	5,905,881.20		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	78,255.40	0.00	98,047.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	36,274.25	0.00	504,286.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,980,221.38		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,905,881.20	17,911,281.39		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(291,895.45)						
Other Sources/Uses Detail					2,236,135.77	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	8,500.00	0.00						
Other Sources/Uses Detail					0.00	255,914.39		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	291,895.45	(291,895.45)	602,334.34	(602,334.34)	26,053,298.36	26,053,298.36	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(39,750.84)	0.00	(600,979.34)				
Other Sources/Uses Detail					12,376,384.92	7,064,033.17		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	84,584.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	36,883.31	0.00	516,394.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					7,064,033.17	12,376,384.92		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	1,117.53	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	39,750.84	(39,750.84)	600,979.34	(600,979.34)	19,440,418.09	19,440,418.09		

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)	31,851.00	31,595.02	0.8%	Met
Second Prior Year (2012-13)	31,569.41	31,582.40	N/A	Met
First Prior Year (2013-14) ¹	31,326.33	31,419.45	N/A	Met
Budget Year (2014-15)	30,994.98			

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)	30,917	33,306	N/A	Met
Second Prior Year (2012-13)	32,765	32,623	0.4%	Met
First Prior Year (2013-14)	32,214	32,565	N/A	Met
Budget Year (2014-15)	32,275			

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 (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual	Historical Ratio
	(Form A, Lines A4,C1, and C2e)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	30,936	33,306	92.9%
Second Prior Year (2012-13)	30,698	32,623	94.1%
First Prior Year (2013-14)	31,267	32,565	96.0%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	30,851	32,275	95.6%	Not Met
1st Subsequent Year (2015-16)	30,692	32,109	95.6%	Not Met
2nd Subsequent Year (2016-17)	30,442	31,847	95.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

CBEDS contains Charter ADA, but is not included in the historical actuals.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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)		263,641,774.00	265,439,266.00	268,792,196.00	
		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)	31,419.45	30,994.98	30,839.31	30,585.87
b.	Prior Year ADA (Funded)		31,419.45	30,994.98	30,839.31
c.	Difference (Step 1a minus Step 1b)		(424.47)	(155.67)	(253.44)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.35%	-0.50%	-0.82%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		0.00	0.00	0.00
b1.	COLA percentage (if district is at target)		0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Gap Funding (if district is not at target)	Not Applicable	0.00	0.00	0.00
d.	Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			-1.35%	-0.50%	-0.82%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-2.35% to -.35%	-1.50% to .50%	-1.82% to .18%

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)	166,480,856.00	169,796,952.00	173,179,369.00	176,629,434.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	246,806,855.00	263,641,774.00	265,439,266.00	268,792,466.00
District's Projected Change in LCFF Revenue:		6.82%	0.68%	1.26%
LCFF Revenue Standard:		-2.35% to -.35%	-1.50% to .50%	-1.82% to .18%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Revenue previously included in the Other State Revenue Objects are now folded into the LCFF Revenue Objects.

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)	178,120,865.01	196,006,272.91	90.9%
Second Prior Year (2012-13)	184,961,848.43	204,584,160.48	90.4%
First Prior Year (2013-14)	194,072,067.89	227,070,298.80	85.5%
	Historical Average Ratio:		88.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	2.0%	2.0%	2.0%
	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	202,807,198.66	235,706,141.16	86.0%	Met
1st Subsequent Year (2015-16)	204,957,427.61	237,095,867.11	86.4%	Met
2nd Subsequent Year (2016-17)	205,823,808.12	237,258,149.92	86.8%	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):	-1.35%	-0.50%	-0.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.35% to 8.65%	-10.50% to 9.50%	-10.82% to 9.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.35% to 3.65%	-5.50% to 4.50%	-5.82% to 4.18%

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)	18,189,976.05		
Budget Year (2014-15)	15,205,687.00	-16.41%	Yes
1st Subsequent Year (2015-16)	15,205,687.00	0.00%	No
2nd Subsequent Year (2016-17)	15,205,687.00	0.00%	No

Explanation:
(required if Yes)

Not projecting a COLA for Federal funds and carryover is not included in projected budgets.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	19,514,054.00		
Budget Year (2014-15)	12,899,163.00	-33.90%	Yes
1st Subsequent Year (2015-16)	11,500,063.00	-10.85%	Yes
2nd Subsequent Year (2016-17)	11,290,063.00	-1.83%	No

Explanation:
(required if Yes)

Revenue previously included in the Other State Revenue Objects are now folded into the LCFF Revenue Objects.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	20,307,620.23		
Budget Year (2014-15)	17,823,718.81	-12.23%	Yes
1st Subsequent Year (2015-16)	18,164,776.69	1.91%	No
2nd Subsequent Year (2016-17)	18,520,706.76	1.96%	No

Explanation:
(required if Yes)

End of one time funding beginning 2014-15 Fiscal Year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	22,887,927.59		
Budget Year (2014-15)	15,518,594.38	-32.20%	Yes
1st Subsequent Year (2015-16)	14,058,337.26	-9.41%	Yes
2nd Subsequent Year (2016-17)	14,001,787.33	-0.40%	No

Explanation:
(required if Yes)

4310 object primarily used for balancing purposes. Carryover not budgeted in outyears so less 4310 object amounts used to balance.

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

First Prior Year (2013-14)	46,231,409.31		
Budget Year (2014-15)	40,894,747.00	-11.54%	Yes
1st Subsequent Year (2015-16)	42,798,953.24	4.66%	Yes
2nd Subsequent Year (2016-17)	41,912,942.93	-2.07%	No

Explanation:
(required if Yes)

EIA funding ended.

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)	58,011,650.28		
Budget Year (2014-15)	45,928,568.81	-20.83%	Not Met
1st Subsequent Year (2015-16)	44,870,526.69	-2.30%	Met
2nd Subsequent Year (2016-17)	45,016,456.76	0.33%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	69,119,336.90		
Budget Year (2014-15)	56,413,341.38	-18.38%	Not Met
1st Subsequent Year (2015-16)	56,857,290.50	0.79%	Met
2nd Subsequent Year (2016-17)	55,914,730.26	-1.66%	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)

Not projecting a COLA for Federal funds and carryover is not included in projected budgets.

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

Revenue previously included in the Other State Revenue Objects are now folded into the LCFF Revenue Objects.

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

End of one time funding beginning 2014-15 Fiscal Year.

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

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

4310 object primarily used for balancing purposes. Carryover not budgeted in outyears so less 4310 object amounts used to balance.

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

EIA funding ended.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

312,465,514.22

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

312,465,514.22

1% Required
Minimum Contribution
(Line 2c times 1%)

3,124,655.14

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

8,841,474.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐

☐

☐

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	0.00	0.00	0.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	293,988,225.19	288,519,184.21	319,463,116.70
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)	293,988,225.19	288,519,184.21	319,463,116.70
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	0.0%	0.0%	0.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.0%	0.0%	0.0%

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)	(199,521.00)	204,238,008.98	0.1%	Not Met
Second Prior Year (2012-13)	316,024.84	208,495,645.51	N/A	Met
First Prior Year (2013-14)	233,809.89	232,976,180.00	N/A	Met
Budget Year (2014-15) (Information only)	1,761,316.00	242,770,174.33		

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)

In 2011-12 the deficit spending represents amounts transferred to the Special Reserve Fund to build balances to weather the next several years of poor state funding.

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)	4,862,602.23	8,104,533.65	N/A	Met
Second Prior Year (2012-13)	5,796,156.84	7,905,012.65	N/A	Met
First Prior Year (2013-14)	6,909,734.66	8,221,037.49	N/A	Met
Budget Year (2014-15) (Information only)	8,454,847.38			

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

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

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

- 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):	30,851	30,692	30,442
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

No

- 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)	312,465,514.22	315,114,749.68	315,810,290.19
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)	312,465,514.22	315,114,749.68	315,810,290.19
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,249,310.28	6,302,294.99	6,316,205.80
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)	6,249,310.28	6,302,294.99	6,316,205.80

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)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	53,393,075.99	45,235,542.00	39,915,270.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	53,393,075.99	45,235,542.00	39,915,270.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.09%	14.36%	12.64%
District's Reserve Standard (Section 10B, Line 7):	6,249,310.28	6,302,294.99	6,316,205.80
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)	(38,729,520.71)			
Budget Year (2014-15)	(38,067,546.80)	(661,973.91)	-1.7%	Met
1st Subsequent Year (2015-16)	(39,821,179.17)	1,753,632.37	4.6%	Met
2nd Subsequent Year (2016-17)	(40,119,076.03)	297,896.86	0.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	17,911,281.39			
Budget Year (2014-15)	12,376,384.92	(5,534,896.47)	-30.9%	Not Met
1st Subsequent Year (2015-16)	15,007,161.07	2,630,776.15	21.3%	Not Met
2nd Subsequent Year (2016-17)	11,945,871.49	(3,061,289.58)	-20.4%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	5,905,881.20			
Budget Year (2014-15)	7,064,033.17	1,158,151.97	19.6%	Not Met
1st Subsequent Year (2015-16)	7,767,169.00	703,135.83	10.0%	Met
2nd Subsequent Year (2016-17)	7,543,139.75	(224,029.25)	-2.9%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Certificated Salary increase as well as the corresponding Statutory benefits.

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

Explanation:
(required if NOT met)

With the elimination of Revenue Limit and the subsequent start of LCFF funding, what used to be a Revenue Limit transfer to Special Education is now a Contribution from General Fund to Special Education.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01-0000-8972	01-0000-74xx	78,627
Certificates of Participation				
General Obligation Bonds	24	51-0000-8xxx	51-0000-7xxx	593,077,616
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

QZAB II	2	21-9010-8699	21-9010-743x	6,000,000
LEASE REVENUE BOND				
TOTAL:				599,156,243

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	74,255	69,854	11,398	0
Certificates of Participation	3,543,506	0	0	0
General Obligation Bonds	41,415,356	46,551,053	52,863,653	41,301,777
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB II	24,000,000			6,000,000
LEASE REVENUE BOND	285,000			
Total Annual Payments:	69,318,117	46,620,907	52,875,051	47,301,777
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.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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)

17,908,760.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

17,908,760.00

- 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

August 2011

5. OPEB Contributions

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

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

1,720,691.00

1,720,691.00

1,720,691.00

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

0.00

0.00

0.00

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

815,650.00

820,020.00

860,021.00

- d. Number of retirees receiving OPEB benefits

480

465

450

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)

Yes

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

3. Self-Insurance Liabilities

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

8,121,538.92
0.00

4. Self-Insurance Contributions

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00
0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,764.4	1,782.6	1,777.6	1,769.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 15, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
23,242,592	23,256,211	23,696,694
94.7%	94.7%	94.7%
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		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,231,764	2,228,433	2,232,926
1.8%	1.8%	1.8%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,071.7	1,087.3	1,087.3	1,087.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

--

Negotiations Settled

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

May 15, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
14,148,607	14,369,027	14,702,562
94.7%	94.7%	94.7%
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:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
660,946	668,505	674,109
1.8%	1.8%	1.8%

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

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

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

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	159.0	159.0	159.0	159.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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)
0	0	0

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,225,347	2,387,473	2,413,610
94.7%	94.7%	94.7%
5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
294,026	297,173	299,602
1.8%	1.8%	1.8%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
28,800	28,800	28,800
23.0%	23.0%	23.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 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?

No

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?

No

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

Yes

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