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HEMET UNIFIED SCHOOL DISTRICT

2014-15 Adopted Budget



Business Services

June 17, 2014

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.k12.ca.us



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Hemet Unified School District Governing Board



**Paul Bakkom, President
Area 2, Term Expires 2014**



**Ross Valenzuela, Vice President
Area 3, Term Expires 2014**



**Lisa DeForest, Member
Area 3, Term Expires 2016**



**Marilyn Forst, Member
Area 3, Term Expires 2016**



**Vic Scarvarda, Member
Area 1, Term Expires 2014**



**Jim Smith, Member
Area 3, Term Expires 2016**



**Joe Wojcik, Member
Area 3, Term Expires 2014**

Additional information regarding the governing board is available at www.hemetusd.k12.ca.us.

Hemet Unified School District Administration



Dr. Barry L. Kayrell
Superintendent

CABINET MEMBERS

Dr. LaFaye Platter
Deputy Superintendent, Human Resources

Vince Christakos
Assistant Superintendent, Business Services

Dr. David Horton
Assistant Superintendent, Education and
Student Support Services

As the Hemet Unified School District enters the twenty-first century, it is the Governing Board's responsibility to ensure each child's education to the fullest of his or her potential by fulfilling four objectives:

- ◆ Vision: Establishing the vision for education in the District
- ◆ Structure: Establishing the structure and the environment to implement the vision
- ◆ Accountability: Setting academic performance standards and providing services to assist those not experiencing success.
- ◆ Advocacy: Speaking out strongly for the public schools and their students.

Priorities

- ◆ Academic excellence
- ◆ Fiscal responsibility
- ◆ A Safe Learning Environment
- ◆ Improved Employer-Employee Relations
- ◆ Provide Adequate Facilities to House Students and Serve as Centers for Community Activities and Services
- ◆ Enhanced Marketing of the Schools and District



Strategic Plan

Purpose

The purpose of Hemet Unified School District is to educate the whole child, to ensure that all students will be college/career ready, productive global citizens.

We will accomplish this through • world class curriculum • high quality instruction • well prepared staff

Vision

Hemet Unified School District, where teams of professionals use the continuous improvement cycle to create an exemplary educational experience for students by providing multiple paths of learning and a foundation for excellence. *We will accomplish this through* • increased graduation rates

• prepared students entering a competitive work force • students succeeding in higher education

Beliefs

All students *can* learn

A strong *support* system is necessary to organizational success

All *employees* are important to the education of each student

Align an *accountability* system to the District's purpose and goals

Resources should align with District's purpose and goals

Ensure that students are *prepared* with the 21st century skills needed for their future

Meet the needs of our diverse student population

All decisions should *support* student learning

Collaboration leads to informed decisions

Family and community *involvement* are crucial

Areas of Focus

Be Williams Compliant

Implement Academic Content & Performance Standards

Increase Parent Involvement, Pupil Achievement & Pupil Engagement

Create a Positive School Climate

Provide Access to Courses & Staff Development and Support

Track Pupil Outcomes

Strategies

Align the District's budget, strategic plan and local accountability plans.

Attract and retain the best teachers, administrators and support staff.

Include parents and students in all planning activities.

Increase intervention programs for students who are below basic.

Increase classroom teacher support.

Increase access to technology.

DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district's boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area. As of October 2013, the district's reported enrollment totaled 21,507*, including students attending non-public schools and district-sponsored charter schools. The district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, State Pre-School and Head-start programs. In addition, the district sponsors two charters. The College Prep High School (CPHS) serves high school students in grades 9 through 12 and the Western Center Academy (WCA) serves students in grades six through ten. Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing independent high school.

Hemet Unified School District's 2012 base Academic Performance Index (API) was reported at 758, a three point increase over the prior year.

– * Source: CDE DataQuest <http://dq.cde.ca.gov/dataquest/>



BUDGET ACCOUNTS



BUDGET ACCOUNTS & POLICY

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

General Fund Funds 03-06

- The general fund is the chief operating fund of the district. It is used to account for the ordinary operations of an LEA. All transactions except those required to be accounted for in another fund are accounted for in this fund. The general fund is divided into two sub-funds. The unrestricted general fund (Fund 03) is used to account for projects and activities that are funded with unrestricted revenues. Fund 06, the restricted general fund is used to account for projects and activities that are legally restricted or restricted by the donor to specific purposes.

Special Revenue Funds Funds 09-20

- Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund.

Capital Projects Funds Funds 21-50

- Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets.

Debt Service Funds Funds 51-56

- Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. Hemet USD accounts for tax collections and debt payments related to its general obligation bonds in Fund 51.

Enterprise Funds Funds 61 -65

- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is used to report any activity whose principal revenues sources meet certain criteria, including debt backed by fees or charges, a legal requirement that the cost of providing a service must be recovered through fees or charges, or the LEA has a policy to establish activity fees or charges to recover the cost of providing services.

Internal Service Funds Funds 66-70

- Internal Service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Activities recorded in internal services funds include self-insurance.

THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 03 Unrestricted General Fund Fund 06 Restricted General Fund

Special Revenue Funds

Fund 08/09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 20	Reserve for Postemployment Benefits		

Capital Project Funds

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

Debt Service Funds

Fund 51 Bond Interest and Redemption

Proprietary Funds

Fund 63 Other Proprietary (Transportation Contracts)
 Fund 67/68 Self-Insurance

School – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

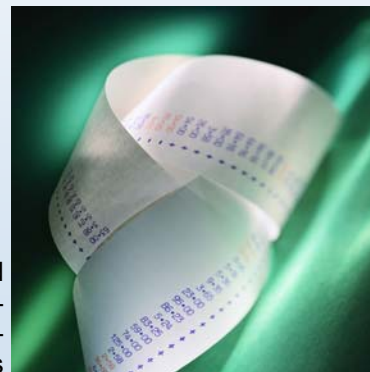
Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999

Goal Group	Goal Range
◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



Function — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999

Object—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
◇ Assets	9110-9499
◇ Liabilities	9500-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out/Other Uses	7600-7699
◇ Other Outgo	7100-7499
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2013 edition, published by the California Department of Education. The manual can be found at : <http://www.cde.ca.gov/fg/ac/sa/documents/csam2013complete.pdf>

BUDGET POLICY

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127)

Before adopting the district budget for the subsequent fiscal year, the Governing Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but no more than 45 days before the hearing.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42124)

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 42127)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

AR 3100

Approved May 17, 2011

STATE BUDGET

The adoption of the Local Control Funding Formula (LCFF) with the 2013-14 state budget act in June 2013 has resulted in a significant change in funding for California schools. The formula provides base funding as well as unrestricted supplemental and concentration grants to districts based on their percentage of students who qualify for free and reduced meals, are English learners or foster youth. Once the LCFF is fully funded, districts with a higher percentage of students in these groups will be eligible to receive more funding than districts with lower percentages. In addition to the LCFF, passage of Proposition 30 in November 2012 and a strengthening economy have resulted in a greatly improved economic outlook for the school districts in the state of California. The Governor's January budget proposal and May Revision both include funds to eliminate the remaining apportionment deferrals that had been imposed on school districts during the recession as well as establishment of a rainy day fund to protect against severe budget cuts in the future.

The state budget proposal presented by the Governor in January proposed funding to bridge 28.05% of the gap between the fully funded, target Local Control Funding Formula (LCFF) and amounts received in 2013-14. It also included a 0.86% cost-of-living adjustment (COLA) for LCFF base grants. Supplemental grants provide an additional 20% of the base grant for a district's unduplicated count of English language learners (EL), students eligible for free or reduced priced meals (FRPM), and foster children. The concentration grant gives another 50% of the base rate to districts with a student population greater than 55% that were EL, FRPM, or foster children. Most of former state categorical programs including Economic Impact Aid and K-3 Class Size reduction fall under the LCFF. Transportation and Targeted Instruction Improvement Grant (TIIG) funding are counted as an add-on and are open to flexible use. The LCFF is expected to be phased in incrementally each year until fully implemented in 2020-21.

A component of the LCFF requires districts to approve a Local Control Accountability Plan (LCAP) annually with their budgets to demonstrate how the district will use LCFF funding to meet state and local academic achievement and other goals.

The May Revision was released on May 13th and acknowledged that revenue receipts were almost \$2.4 billion more than original estimates for the prior, current and budget years combined. While there was speculation that additional funding would be provided to schools because of the improved state revenues, no new dollars were offered. The Governor maintained his priorities to reduce debt and build reserves. One looming debt is the growing unfunded liability in the State Teachers Retirement System (STRS). To address this problem, the May Revision included a proposal to increase contribution rates over the next several years for employees, employers, and the state. The employer contribution would increase from the current 8.25% to 19.10% by 2020-21. The increases would be phased in beginning July 1, 2014 when a 1.25% increase would be applied for the 2014-15 year.

Other items affecting K-12 education in the May Revision include a slight downward adjustment to the funded COLA from 0.86% in January to 0.85%. The COLA would be applied to LCFF base grants as well as most categorical programs that are funded outside the LCFF. The Governor provided \$5,000 state-wide for five new mandates and failed to mention any further funding for outstanding claims.

In an analysis of the Governor's May Revision dated May 16, 2014, the Legislative Analyst's Office (LAO), commended the Governor's budget for building reserves and paying down debt in order for the state to be better prepared for the next economic downturn.

Governor's May Revision General Fund Condition		
<i>Includes Education Protection Account (In Millions)</i>		
	2013-14	2014-15
Prior-year fund balance	\$2,429	\$3,903
Revenues and transfers	102,185	106,950 ^a
Total resources available	\$104,614	\$110,853
Expenditures	\$100,711	\$107,766 ^b
Ending fund balance	\$3,903	\$3,087
Encumbrances	\$955	\$955
Reserve	\$2,948	\$2,132
Budget Stabilization Account	—	\$1,604
Special Fund for Economic Uncertainties	\$2,948	528

^a Amount differs from that in the 2014-15 May Revision summary. To improve the comparability with prior-year figures, the number listed here includes all revenues, including those transferred to the Budget Stabilization Account, resulting in \$1.6 billion higher revenues than shown in administration totals.

^b Includes \$1.6 billion to accelerate the retirement of economic recovery bonds.



Annie's Garden Planting Day—Valle Vista School



Winchester School

BUDGET SUMMARY

BUDGET DEVELOPMENT

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepare initial budget assumptions and current fiscal year activity is estimated. Beginning with the 2014-15 budget year, districts also reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP).

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

BUDGET ASSUMPTIONS

Hemet Unified's 2014-15 budget is developed using assumptions based on the May Revise, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified's Local Control Funding Formula for 2014-15 adopted budget is calculated using the base rates and other factors provided in the May Revise. Average daily attendance is used as the primary factor and funding formulas continue to use the greater of the current or prior year. However, under LCFF, enrollment gain or loss is considered for each grade span category. As a result, funding may use current ADA for one grade span if there is

2014-15 General Fund Budget Assumptions

LCFF Base Grant K-3 (Fully Funded)	\$	7,012
LCFF Base Grant 4-5 (Fully Funded)	\$	7,117
LCFF Base Grant 6-8 (Fully Funded)	\$	7,328
LCFF Base Grant 9-12 (Fully Funded)	\$	8,491
Unduplicated Student Count		81.59%
LCFF Gap %		28.05%
Statutory COLA - State revenues		0.850%
School Year (days)		180
Enrollment Growth		-0.83%
CBEDS Enrollment (excluding NPS)		20,707
CBEDS Enrollment Growth (excluding NPS)		(185)
ADA %		94.00%
Budget Yr ADA (excluding Charter ADA)		19,464.00
Funded ADA (higher of bdgt yr or prior yr P-2)		19,882.35
Growth/Class Reduction FTE(s)		50.00
Salary Adjustments (HTA)		4.00%
H&W Cap Increases (per FTE)	\$	1,500
Step and Column Costs - Unrestricted GF		1.60%
District-wide Utilities Increase		0.00%
Routine/Deferred Maint. Contribution		2.87%
Fund Balance Reserve		5.00%
New Schools		-
New School Staffing (Clsfd & Certificated FTE's)		-
Unrestricted Lottery (per ADA)	\$	126
Restricted Lottery (per ADA)	\$	30

growth and prior year ADA for another grade span that may be experiencing decline. Adjustments are also made to ADA for district students moving in and out of charter schools.

The budget assumes enrollment of 20,707 students, excluding charter and non-public school students. This is a slight drop from October 2013 enrollment of 20,892. ADA is assumed to be at 94.0% of enrollment. Because there is a projected decline in enrollment, funded ADA is projected to be 19,882.35 excluding charter ADA. District LCFF calculations also now include the ADA for its students attending county programs.

The recent 4% salary increase given to classified and management staff in late 2013-14 is rolled forward to 2014-15. While not currently approved by the bargaining unit, the 2014-15 budget also includes the assumption that Hemet Teacher's Association (HTA) members will also receive the same 4% increase for the 2014-15 year. In addition to salary increases, a \$1,500 increase to the health and welfare caps for all employees is included in the budget. The increase has been approved by classified and management employees. A 1.25% increase to STRS costs has been added based on the rate proposals presented by the Governor in the May Revise. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% increase to total salaries. The 2014-15 budget includes numerous increases in all employee groups including 50 certificated teaching positions to reduce K-3 and other class sizes.

Just over \$17.0 million in new initiatives have been included in Hemet Unified's budget. These initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district's Local Control and Accountability Plan and Strategic Plan.

Utility cost are anticipated to remain flat with increases off-set by savings from energy management and solar projects. No other major changes to revenues or expenditures are assumed.

LOCAL CONTROL ACCOUNTABILITY PLAN

A component of the new Local Control Funding Formula is the requirement for districts to prepare a Local Control Accountability Plan. The plan must address actions that will be taken to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan should also include a description of the increased or improved services the district is providing to students for which it receives supplemental and concentration funds. The LCAP plan must be presented for input and discussion at a public hearing of the Governing Board along with the district budget at a meeting prior to the adoption of both documents. Hemet Unified's LCAP initiative items add \$17.05 million in expenditures across all expense categories the unrestricted general fund. A list of proposed projects is included in the appendix of this report.

STUDENT INFORMATION

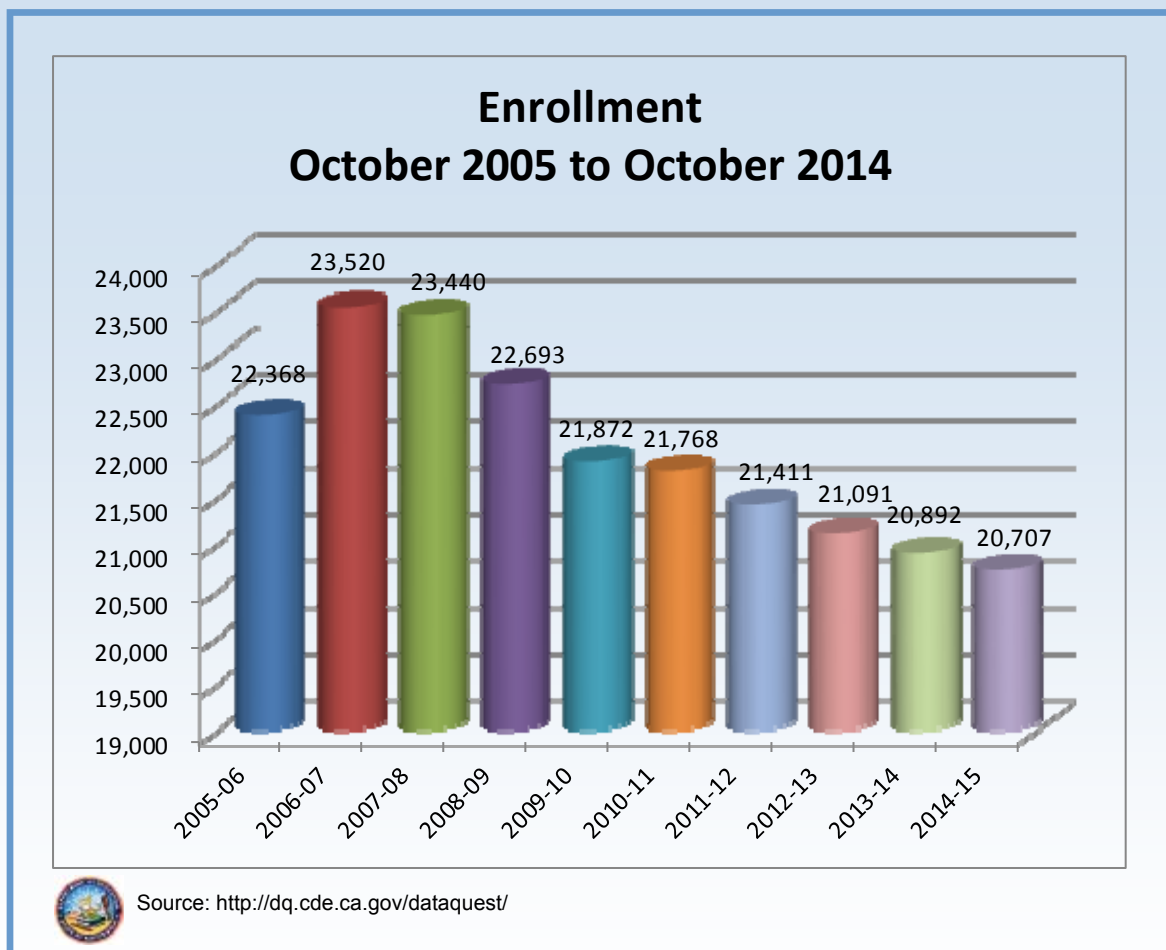
AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting system and is used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2014-15 budget projects P-2 ADA to be 19,523, including attendance for district students enrolled in County programs. ADA is projected to be slightly lower than 2013-14 due to charter school growth and expansion, so funding for the budget year will be based on prior year ADA. Funded ADA for 2014-15 is currently estimated at 19,851.

ENROLLMENT

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. On the reporting day, districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth. This data is compiled to determine each district's unduplicated count of these students which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2013 enrollment certified through CALPADS was reported at 20,892, excluding charter and nonpublic school students. Projected enrollment for 2014-15 is 20,707.



Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2014-15 assume a decrease of 185 students or just under 1.0% district-wide from the prior year. The projected enrollment used for 2014-15 budget and staffing purposes is 20,707 in district schools, 660 in charters and 45 in non-public schools for a combined total of 21,412. Projected enrollment for each school in the district, including charter schools is shown in the table below.

2014-15 Projected Enrollment by Site			
<u>K-5 Elementary</u>			
Bautista Creek	877	Little Lake	904
Cawston	798	McSweeny	744
Fruitvale	896	Ramona	746
Harmony	844	Valle Vista	623
J. Wiens	809	Whittier	1,097
		Winchester	613
Total K-5 Elementary			<u>8,951</u>
<u>K-8 Schools</u>			
Cottonwood	243	Idyllwild	292
Hamilton K-8	424		
Total K-8 Schools			<u>959</u>
<u>Middle Schools</u>			
Acacia	745	Diamond Valley	1,103
Dartmouth	952	Rancho Veijo	1,221
Total Middle Schools			<u>4,021</u>
<u>High Schools</u>			
Hamilton High	318	Tahquitz	1,579
Hemet High	2,270	West Valley	1,689
Total High Schools			<u>5,856</u>
<u>Option Schools</u>			
Alessandro Continuation	376	HHJ/ACE Ind	433
Family Tree Ind Study	111	Study	
Total Option Schools			<u>920</u>
Non-Charter Totals			<u>20,707</u>
<u>Charter Schools</u>			
Western Ctr Academy	482	CPHS	178
Total Charters			<u>660</u>
Non Public Schools	45		<u>45</u>
District Totals			<u>21,412</u>



Staffing

SALARIES AND STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. Changes made for 2014-15 include lower class sizes across most grade levels. Grades K-3 are reduced according to the LCFF formula in order to meet progress toward 24:1 in proportion to the annual increase in LCFF. Because each school started with a different average class size for the 2012-13 base year, the target class size for 2014-15 for grades K-3 varies by site. The formulas summarized in the table on this page have been used as the starting basis for 2014-15 staffing levels. Staffing level changes have been reviewed by cabinet and approved by the Governing Board. Staffing augmentations to the formula subsequent to budget adoption are approved by cabinet.

Approximately 83.0% of all 2014-15 general fund expenditures are committed to salary and related benefit costs. A negotiated settlement with classified bargaining unit members in late 2013-14 resulted in a 4% increase to salaries effective July 1, 2013. This increase has been rolled over to the 2014-15 budget year. The salary and benefit increases is also applied to all management employees. While the district has not reached a salary agreement with its certificated bargaining unit, the same 4% increase to salaries and \$1,500 increase to health and welfare has been factored into the budget to account for a potential settlement in 2014-15.

The district continues to fund 92% of most library technician salary and benefit expenses from Title I. Prior to 2014-15, the district also paid for the cost of health technicians from restricted LEA Medi-Cal reimbursements. Because of growing costs in other MediCal reimbursement activities, reimbursements are no longer sufficient to cover all health tech positions. Effective July 1, 2015, 50% of health tech positions will be moved to the unrestricted general fund. This is an added \$625,000 impact to LCFF revenues. The remaining health tech positions are expected to be moved out of the Medi-Cal account for the 2015-16 budget year.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The budget includes many added special education teacher, aide, and support staff positions to meet growing need and demand.

Staffing Formulas	
Position	2014-15 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	Varies
Teachers 1-3	Varies
Teachers 4-5	31 to 1.0
Teachers 6-8	31 to 1.0
Teachers - 9-12	31 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.25 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle Schools	1 per site
Counselor - High Schools	3 per site
Librarian -	1.0 Per District
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies

EMPLOYEE BENEFITS

Statutory Benefits

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

Social Security / OASDI / FICA / Alternate FICA

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is

currently 6.2% for both the employee and employer. The district also provides an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement.

MediCare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2014-15 unemployment rate for all districts in the county remains unchanged from 2013-14 and is set at 0.05%. Under LCFF, unemployment insurance costs are no longer reimbursed by the state as they were under the revenue limit calculation.



Workers Compensation Insurance

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the 2013-14 year with approximately \$5.8 million in reserves for future claims and another \$5.15 million in its ending balance. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2014-15 will remain at 1.90% of salaries paid.

Other Employee Benefits

In addition to the statutory benefits described above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district has contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions were proposed in the Governor's May Revise budget proposal. It has been proposed that employer STRS rates will increase to 9.50% for 2014-15 and then increase by 1.60% annually until 2020-21 when employer rates are expected to reach 19.10%. Hemet Unified has included the 1.25% rate hike in STRS costs in its 2014-15 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district covers the employee cost for this plan which is currently equivalent to 7.00% for employees who were members of PERS prior to January 1, 2013. As a condition of the Pension Reform Act, employees who become members of PERS after January 1, 2013, will be required to pay their own share of retirement costs, which is currently calculated to be 6%. The district is also required to pay the employer share of PERS costs. For 2014-15, the employer PERS rate has been set at 11.771%. PERS employer costs are also expected to increase in order to pay down the plan's growing unfunded liability. PERS rates are expected to increase each year until 2020-21 when rates are projected to be 20.40% of salaries. With LCFF, Districts are no longer able to reduce the PERS rates through the PERS Reduction that was a component of the revenue limit calculation.

Additionally, employees may elect to participate in a variety of retirement and deferred compensation plans through voluntary payroll deductions.



Health and Welfare Benefits

In addition to the classified and management salary increase, a \$1,500 increase to the health and welfare cap, which become effective July 1, 2014, has been included in salary and benefit costs for the new budget year. The cap increase has also been factored in for certificated bargaining unit members in the event they agree to the cap increase subsequent to budget adoption. Most district employees are eligible to receive health and welfare benefits comprised of medical, vision, dental, and life insurance. The 2014-15 district contribution to these plans is capped at \$8,700 for classified and management employees. The proposed cap for HTA members is \$10,600. The total cost of health and welfare insurance coverage varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

Other Post Employment Benefits (OPEB)

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service will be eligible to receive an annual contribution from the district toward health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. For 2014-15 the contribution paid for current retirees increases from \$3,300 to \$3,500 for classified and management staff. The rate remains at \$3,300 for certificated bargaining unit members. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study, dated July 1, 2012 has estimated the district's total liability for this plan at \$38.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs and set aside \$1.5 million in a special reserve fund in 2012-13. To fully fund the OBEP total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$4.2 million. The rates charged for OPEB costs for 2014-15 are projected to be 0.186% of salaries and a flat rate of \$180.00 per FTE to fund active retirees benefits. These rates are adjusted periodically during the year based on program contributions from salaries and pay outs.

		2014-15	Change from Previous Year
Certificated Employees (non-management)			
3401	H&W (cap)	\$ 10,600.00	\$ 1,500.00
3751	OPEB	180.00	\$ (5.00)
3101	STRS(employer contribution)	9.500%	1.250%
3321	Medicare	1.450%	0.000%
3501	Unemployment	0.050%	0.000%
3601	Worker's Comp	1.900%	0.000%
3701	OPEB	0.186%	-0.031%
			<u>1.219%</u>
Classified Employees			
3402	H&W (cap)	\$ 8,700.00	\$ 1,500.00
3752	OPEB	180.00	\$ (5.00)
3212	PERS (EE cost paid by Employer)	7.000%	0.000%
3222	PERS Employer	11.771%	0.354%
3312	FICA - Social Security	6.200%	0.000%
3322	Medicare	1.450%	0.000%
3502	Unemployment	0.050%	0.000%
3602	Worker's Comp	1.900%	0.000%
3702	OPEB	0.186%	-0.031%
			<u>0.323%</u>

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COMBINED GENERAL FUND BUDGET

REVENUES

Hemet Unified School District's general fund revenues for 2014-15 are projected to be \$188.6 million, which is a 7.95% or \$13.9 million increase from the total estimated revenue for 2013-14. Revenues come from LCFF, federal, other state, and local sources.

Local Control Funding Formula

The Local Control Funding Formula will enter its second year in 2014-15. In 2013-14, the state provided money to fill 11.78% of the gap between the LCFF fully funded target and 2012-13 base year revenues. In 2014-15, the state is proposing to fund 28.05% of the remaining gap. For Hemet Unified, gap funding for 2014-15 amounts to \$20.3 million, of which \$14.6 million is to be allocated for increased or improved services to students for whom the district receives the supplemental and concentration funding described below.

The LCFF includes the following components for school districts and charter schools:

2014-15 LCFF Funding		
a	LCFF Target	\$ 204,350,883
b	2013-14 LCFF funding level	\$ 132,077,954
c	LCFF Gap (a - b)	\$ 72,272,929
d	Gap Funding @ 28.05% (c x .2805)	\$ 20,272,557
e	2014-15 LCFF (b + d)	\$ 152,350,511

- Provides a base grant for each LEA. Base grants vary based on grade span and range from \$7,012 per average daily attendance (ADA) for K-3 to \$8,491 for grades 9 to 12.
- Provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3). As a condition of receiving these funds, the LEA shall progress toward an average class enrollment of no more than 24 pupils in kindergarten through grade three, unless the LEA has collectively bargained an annual alternative average class enrollment in those grades for each school site.
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve for Career Technical Education (CTE).
- Provides a supplemental grant equal to 20 percent 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 (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007-08 state funding levels (adjusted for inflation) and also guarantees a minimum amount of state aid to LEAs.

LCFF—Fully Funded Rates				
	Base Grants	GSA *	Supplemental	Concentration
Grades K-3	\$ 7,012	\$ 729	\$ 1,548	\$ 3,870
Grades 4-6	7,117		1,423	3,558
Grades 7-8	7,328		1,466	3,664
Grades 9-12	8,491	221	1,742	4,356

* K-3 = CSR; Gr 9-12 = CTE

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district's LCFF is made up of local property tax receipts, Proposition 30 Education Protection Act funds and state aid. Local Control funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and

concentration funds for unduplicated students in the targeted groups.

For the 2014-15 budget year, a 0.85% Cost of Living Adjustment (COLA) increase was included in the Governor's May Revise budget proposal. This increase was applied to the base rates for each grade span.

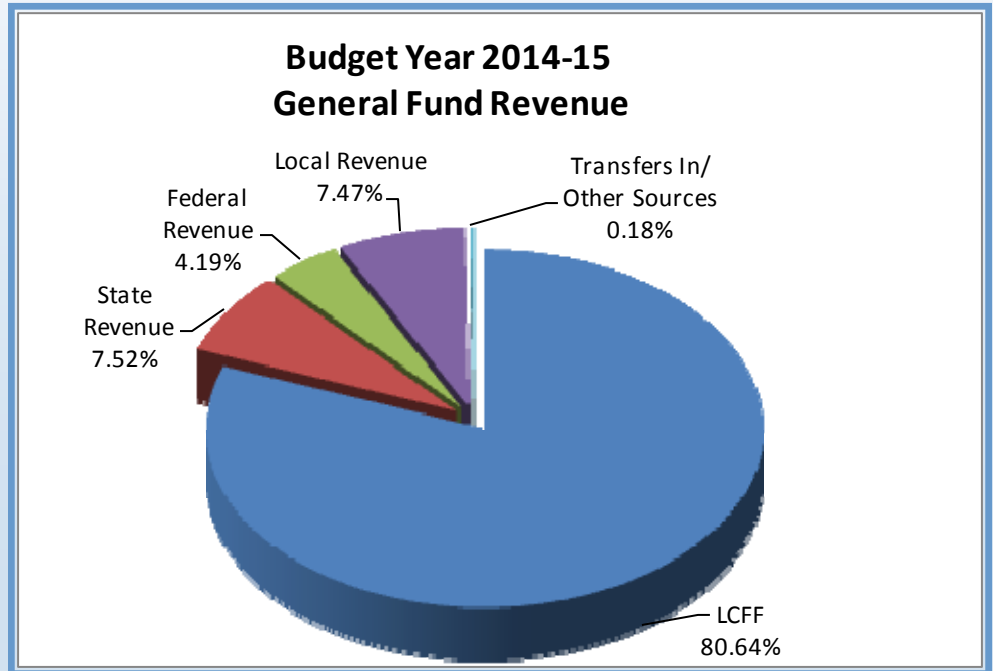
The LCFF calculation includes add-ons for transportation and the former Targeted Instruction Improvement Grant (TIIG). Rolled into the LCFF are 34 other former state categorical programs including deferred maintenance, adult education, Economic Impact Aid, professional development grants, and grants for textbooks and instructional materials. A component of LCFF requires districts to meet Maintenance of Effort (MOE) spending requirements for transportation and adult education. For these two programs, district must demonstrate they are spending at least as much in each of these programs as they have in the prior year. Overall, \$152.35 million for LCFF has been budgeted for 2014-15.

Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$14.2 million. \$5.9 million of the federal revenue total is budgeted for the district's regular Title I. Other budgeted federal revenues include \$4.5 million for special education programs, \$1.0 million for Head Start, and \$1.15 million for LEA Medi-Cal reimbursements. The remaining \$1.65 million is for other Title II and Title III programs and various small grants.

Other State Revenue

The Local Control Funding Formula rolled in most of the former state categorical programs. Many of these programs fell under the Tier III flexibility provisions of the 2008-09 budget act. Prior to LCFF, other state revenues made up nearly 13.0% of total general fund revenues. With LCFF, other state revenues now total approximately 7.5% of total general fund dollars.



Local Revenue

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, donations, and transportation and facilities use fees. There is \$14.1 million budgeted in the general fund in this category for 2014-15. \$9.2 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$2.6 million is budgeted for redevelopment receipts. \$1.0 million in local revenue is for donations and administrative cost reimbursements from CFD's. \$365,000 is attributed to print shop activities. The balance is for miscellaneous fees, reimbursements, facilities use charges, and interest.

EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$203.4 million in 2014-15. This is \$27.6 million or 15.7% more than the district expects to spend for the 2013-14 budget year. The growth in expenses is related to added staff, restoration of positions lost during the recession, salary and health/welfare increases, and LCAP initiatives. LCAP items are listed in the table below.

Salaries and Employee Benefits

Salaries and benefit expenses total \$165.4 million and comprise 80.4% of the district's combined general fund expenditures and other uses. Changes affecting salary and benefit costs in 2014-15 include a proposed increase of 1.25% in employer STRS rates, an increase to the health and welfare cap of \$1,500 per full-time equivalent (FTE), positions added to reduce class size, new positions for LCAP initiatives, and restoration of positions that were cut during the re-



cession. These changes equate to an approximate 14.9% or \$21.4 million increase in salary and benefit costs over the prior year.

The district continues to pay down Supplemental Early Retirement Plan issuances. It made a final payment on one of the three remaining SERP's in July 2013 and will pay off another in July 2014. The total cost for SERP payments for 2014-15 is \$1.4 million. The SERP costs are included in the budget in the Employee Benefits expense category.

Other Post Employment Benefit (OPEB) costs are allocated across all positions. The rates are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. There will be some increase in retiree costs as a result of a negotiated increase in the district contribution for classified retirees to \$3,500 that will go into effect July 1, 2014. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2013-14 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2014-15 has been set at \$180.00 per FTE and 0.186% of salaries.

Changes in employee benefit rates for 2014-15 include a proposed increase to employer STRS obligations from 8.25% to 9.50%. This increase was proposed by the Governor in his May Revise to address the growing unfunded STRS liability. Final approval of the rate increase is pending approval by the state legislature. Employer paid PERS rates also increased from 11.417% to 11.771%. 2014-15 rates for the district's self-funded worker's compensation plan are remain at 1.90%. All other employee benefits costs remain unchanged from the prior year.

Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.9 million has been allocated for substitute costs, \$643,000 for extra duty, and \$110,000 for overtime expenses.

Books and Supplies

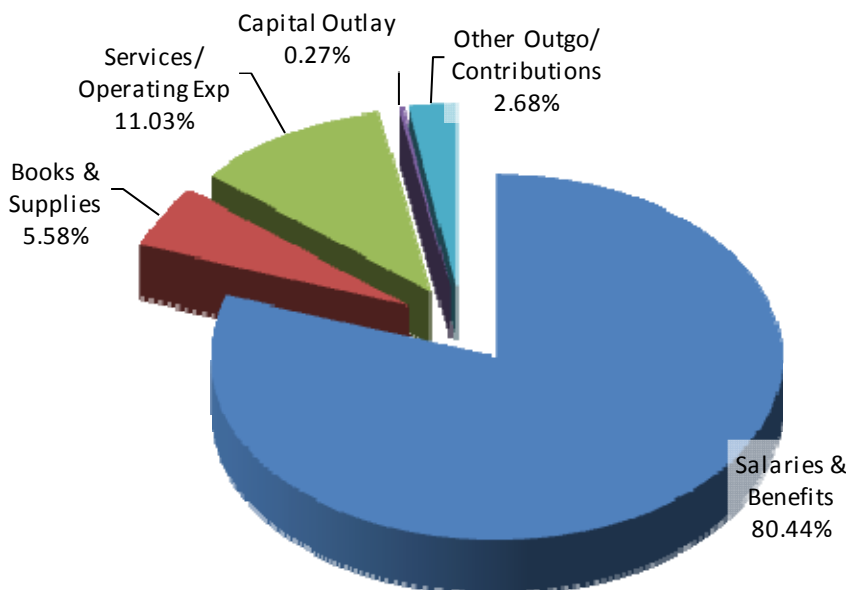
The 2014-15 combined general fund budget shows \$11.47 million allocated for books and supplies. This is \$2.17 million more than the amount expected to be spent in this category in 2013-14. The increase is related to implementation of many LCAP initiatives including a large computer upgrade and replacement project. In addition to textbooks, amounts budgeted in the books and supplies category are typically for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, gas for vehicles, and printer cartridges. With the phase in of the LCFF and the elimination of most state categorical programs, a much larger percentage of books and supplies costs are incurred in the unrestricted general fund. 66% of the combined general fund's books and supplies costs are budgeted

in restricted resources such as Title I, restricted lottery and special education.

Services and Operating Expenses

\$22.7 million is budgeted in this category for 2014-15. Budgeted costs in this category show a \$4.6 million increase over estimated 2013-14 expenses. Much of the increases are related to additional services identified in the district's LCAP. Services and operating expenses include utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences. It also includes Supplemental Educational Services (SES) or tutoring provided by outside vendors which is a condi-

**Budget Year 2014-15
General Fund Expenditures**



tion of receipt of Title I funding. Utility costs are budgeted at \$4.9 million. \$13.2 million is budgeted for professional/consulting services including SES, legal and audit services, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's and \$1.3 million is set aside for special education students attending non-public schools. The remaining \$3.3 million is budgeted for dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones.

Capital Outlay

A budget of \$550,189 is set aside for capital outlay costs for 2014-15. This is primarily for anticipated technology upgrades identified in the LCAP and vehicle replacements. Capital purchases outside the LCAP may be funded by balances in the district's equipment replacement account.

Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.0 million is budgeted in this category in the general fund for 2014-15. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.65 million. The remaining \$350,000 in general fund debt payments are for the lease/purchase of energy efficiency equipment, buses, and other vehicles. These debt payments are charged to the department responsible for those items.

A negative \$698,554 expense in the other outgo/transfers of indirect costs category is budgeted for 2014-15. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12) and Cafeteria (Fund 13) for indirect charges. Indirect charges offset the costs of centralized services provided by the general fund to those programs. Indirect rates established by the California Department of Education are set each year. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, technology support, purchasing and human resource activities.

OTHER FINANCING SOURCES/USES/CONTRIBUTIONS

Contributions

Contributions between the unrestricted and restricted general funds are expected to grow to \$23.0 million in the 2014-15. budget year. This is a \$2 million increase over the prior year. Contributions to restricted resources support special education and routine maintenance costs, as well as long-term debt payments. The increase is related to staff growth in both special education and routine maintenance.

Special Education

Special education costs typically exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2014-15 are budgeted at \$27.1 million, an increase of \$3.8 million over what is projected for 2013-14. Part of the increase is related to anticipated salary and health and welfare costs for certificated bargaining unit members. The balance is related to new programs, increased special education participation and a growing demand for services.

Enrollment in special classes, including those for autism, pre-school and 18-22 year old students continues to grow, with the district adding classes as necessary during the year to serve the varied special needs of all its students. The district does not receive LCFF dollars for students attending pre-school special education classes and much of the costs related to serving these students are supported by the unrestricted general fund contributions. The combination of new programs and classes, along with declining enrollment district-wide, place growing pressure on the district's special education budget. For 2014-15, special education budgets (excluding transportation) in all resources total \$34.4 million or 16.90% of the district's total combined general fund expenditures. Special Education ADA including non-public schools makes up approximately 5.1% of the district's total reportable ADA. Additional preschool students are enrolled in district programs, but their enrollment and ADA is not reported for funding purposes.



Federal, state and local funds support \$14.9 million of the total special education costs for Hemet Unified. \$347,552 is transferred in from the district's two charter schools to cover the cost of providing Special Education services to charter school students. The remaining \$19.2 million comes from general fund contributions.

Routine Maintenance

Under the provisions of the state school building code, the district is required to contribute an amount equal to three percent of its combined general fund expenditures annually to provide for the routine and deferred (long term) maintenance of its facilities. 2.5% of the contribution is allocated to Routine Maintenance and 0.5% to Deferred Maintenance in Fund 14. SBX 3 4, authorized in February 2009 and amended by SB 70 in 2011, offered districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until July 1, 2015. Between routine and deferred maintenance programs, For 2014-15, Hemet USD has budgeted \$5.9 million or 2.9% of combined general fund expenditures to meet routine maintenance needs.

Transportation

Transportation activities are now supported by unrestricted revenue that is provided as an add-on to the LCFF and as a result contributions are no longer reported. Transportation activities are supported in part by an add-on component of LCFF which is equivalent to the level of funding each district received for transportation prior to LCFF implementation. However, the add-on is still insufficient to cover the full impact of Hemet's home-to-school and special education transportation costs.

Redevelopment/Debt Service

The district uses redevelopment funds to repay the debt payments on the Certificates of Participation (COPs) it has issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. Redevelopment receipts reached a peak in 2007-08 when the district received more than \$3.8 million from this source. Receipts declined by about 30% as property values fell across the region in the recent economic downturn. The good news is assessed valuations have seen some increases over the last few years resulting in increased redevelopment receipts. A risk to redevelopment funds passed on to schools is the possible elimination of funding as redevelopment agencies complete current projects. This places uncertainty on whether the district will continue to receive RDA funds at their current level. For now, the district anticipates it will continue to receive RDA funding in 2014-15 and has budgeted \$2.65 million from this revenue source. Debt payments charged to redevelopment continue to exceed revenue receipts in by \$1.0 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis unless redevelopment receipts reach prior year levels.

Transfers In from Other Funds

Transfers in from other funds to the general fund total \$347,552 for special education revenue received by the CPHS and WCA Charter Schools in Fund 08/09. According to the Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

Transfers Out to Other Funds

\$2.2 million is budgeted as a transfers out to other funds. Transfers out are made up of \$1.5 million to Fund 14 Deferred Maintenance, \$475,700 to Fund 40 Reserve for Capital Outlay for capital equipment replacements/upgrades, \$121,500 to Fund 12 Child Development Fund to cover unfunded program costs, and \$100,000 to Fund 08/09 Charter Schools to support the College Prep High School,



SITE AND DEPARTMENT ALLOCATIONS

Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive an unrestricted discretionary budget. As a result of implementation of LCFF and as one of the LCAP initiatives, the site discretionary allocations were increased significantly for 2014-15. Sites were given a base allocation determined by a per ADA rate which is grade span adjusted. In addition, schools also received a weighted supplemental allocation based on factors that included each individual school's LCFF unduplicated count percent and special education enrollment. The supplemental allocation replaces the former Economic Impact Aid (EIA) funds that were rolled into the LCFF and should be used to provide increased or improved services to the students that generate the funds. Detailed information on the allocation for each school is provided in the Appendix.

Department Allocations

Department budgets are based on historical expenditure levels and anticipated needs. Department allocations are, in many cases, the sole source of funding for operating expenses. There are some substantial changes to Educational Service department allocations for 2014-15 as items these departments previously covered with EIA dollars will now be supported by unrestricted LCFF funds. Allocations for each department are included in the Appendix of this report.

Site Lottery Allocations

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20% of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dashboard and is estimated at \$126 for 14-15. The district's unrestricted lottery revenue for 2014-15 is projected at \$2.56 million. The amount distributed to sites is projected at \$512,315.

Other Allocations

High schools receive allocations for athletic programs. Athletic budgets increases were also an LCAP priority and as a result \$1.0 million was added to restore athletic programs at middle and K-8 schools and to also restore sports that were reduced or eliminated at the high schools during the budget crisis of the past several years. The total budget set aside for site athletic programs for 2014-15 is \$1.873 million. These funds will be used for coaching stipends, transportation, uniforms, and supplies.

All sites are provided a budget for utility costs. All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate budget. Separate budgets are also set aside for revenues and expenses related property and liability insurance and claims, safety and security, the district-wide music program, LCAP initiatives, and various other activities.

District-wide Expenses

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audits, elections, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$3.86 million. Indirect costs and administrative fees totaling just over \$2.7 million from other funds and restricted resources are used to off-set expenses in this category resulting in a net unrestricted general fund budget for district-wide expenses of \$1.16 million.

RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Almost 43% comes from contributions from the unrestricted general fund. The remaining 57% comes from federal, state, and local sources and are only to be for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$14.2 million. Most state restricted programs have been eliminated with implementation of LCFF. Remaining state restricted programs include lottery, after school education and safety (SAFE), and special education. Restricted state funding is budgeted at \$4.6 million. Local restricted revenues, projected at \$11.9 million are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Categorical or restricted expenditures have been budgeted to match anticipated revenues. Any unspent balances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2014-15 is shown to the right.

2014-15 Categorical/Restricted Programs

Program/Resource		Expenditure Budget Amount
3010	F Title I	\$ 5,863,115
3310	F Spec Ed Local Asst	4,253,065
3311	F Special Ed Local Asst - Prvt Schls	5,677
3315	F Spec Ed PreSchool	67,132
3320	F Spec Ed PS Local Entitlement	146,829
3345	F Special Ed PreSchool Staff Dvlpmnt	644
3550	F Voc Ed	197,741
4035	F Title II - Part A	688,050
4124	F Calif 21st Century (Harmony) - carry over only	59,487
4201	F Title III Immigrant Education	18,011
4203	F Title III - LEP	324,774
4510	F Title VII - Indian Ed	10,980
4810	F BARR Project - WVHS	215,706
5210	F Head Start	1,017,390
5640	F Medi-Cal Reimbursements	1,106,743
5810	F Elementary Counselors (final carry over)	176,251
6010	S After School Program (ASES)	2,545,402
6300	S Lottery - Restricted	616,000
6500	S Special Education	27,090,123
6501	S Special Ed - Low Incidence Equip	57,865
6512	S Special Education - Mental Health	1,584,849
6520	S Special Education - Workability	75,758
6690	S Tobacco Use Prevention Ed (TUPE)	194,778
7405	S Common Core State Standards	2,403,029
8150	L Routine Maintenance & Repairs	4,400,000
9010	L Reading	18,800
9015	L Workforce Investment	10,000
9986	L Redevelopment	3,648,300
Total		\$ 56,796,499

ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, it has actively and successfully pursued entrepreneurial opportunities in the these areas.

Transportation

Hemet USD transportation department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout southern California. The department transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends. In addition, Hemet's Transportation department offers field trip services to many districts within Riverside County.

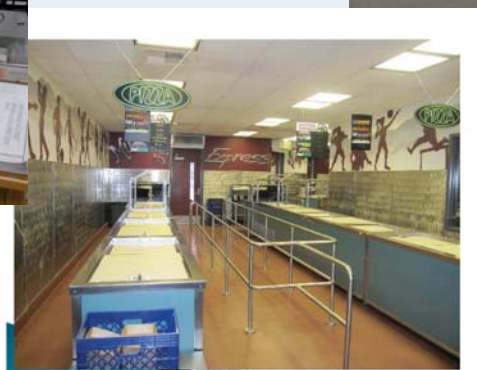
Through these efforts, the district has been able to reduce the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Other Proprietary Fund. Administrative fees are paid from this fund to the general fund to cover oversight and administration of the contracts including payroll processing, human resources services, technology, and purchasing.

Print Shop

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.

Nutrition Services

The district's Nutrition Services Department also does what it can to generate additional revenues through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund, added to the Cafeteria Fund's ending balance, and been used to make equipment purchases to assist in food preparation and serving at the Nutrition Center and school site kitchens.



ENDING FUND BALANCE

The ending fund balance is made up of balances that are non-spendable, legally restricted, 'assigned', or 'committed' for specific uses by approval of the board. Once revenues are committed, they cannot be used for any other purpose until the board formally 'uncommits' the funds. The district adopted Resolution 2059 in April 2011 which authorizes the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing revenues with its adopted budget, interim reports and unaudited actuals reports. The board will approve commitments with approval of those reports. A component of Resolution 2059 was the adoption of a formal economic reserve policy in which the board established a minimum 5% reserve level for Hemet Unified. This is 2% above the statutory minimum reserve of 3% set by the state.

As indicated in the table below, the district's 2014-15 combined general fund ending balance is projected to be \$14.0 million. \$1.8 million is legally restricted, \$10.3 million is set aside for economic uncertainties, \$1.7 million is assigned. The assigned balances are allocated for various site and district carry over balances. The remaining balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury. Expenditures are expected to exceed revenues by \$16.7 million.

Combined General Fund Ending Fund Balance Summary	
	2014-15 Adopted Budget
Beginning Fund Balance	\$ 30,766,251
Net Increase/(Decrease) from Operations	(16,702,511)
Ending Fund Balance	\$ 14,063,740
Summary Fund Balance Restrictions	
Economic Uncertainty (5%)	\$ 10,281,500
Revolving Cash	25,000
Stores Inventory Reserve	255,000
F03 Unrestricted Designated Balances	1,678,453
Restricted Categorical Balances	1,823,787
Total Fund Balance Assignments/Restricted Balances	\$ 14,063,740
Unrestricted Carry Over and Available for Board Assignments	\$ -
<u>Fund 03 Unrestricted Designated Balances</u>	
0001 Site Discretionary Carry Over	\$ 669,117
0014 Business Summit	11,051
009x H&W Holding Accts	377,092
0301 Equipment Replacement	26,721
0600 Site Donation Carry Over	287,442
0605 ROTC	10,245
0800 Unclaimed Property	19,838
1101 Site Lottery Carry Over	276,947
	\$ 1,678,453

Other District Funds

The 2014-15 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 08 (09)—Charter School (CPHS)	\$ 73,640	\$1,530,541	\$1,494,931	\$ 109,250
Fund 09—Charter School (WCA)	1,340,169	3,849,727	3,803,154	1,386,742
Fund 12—Child Development	7,059	1,681,214	1,681,214	7,059
Fund 13—Cafeteria	5,453,458	12,242,459	12,242,459	5,453,458
Fund 14—Deferred Maintenance	665,818	1,503,700	1,553,000	616,518
Fund 17 - Reserve Other Than Capital Outlay	3,600,000	-0-	-0-	3,600,000
Fund 20—OPEB Reserve	1,502,700	-0-	-0-	1,502,700
Fund 21—Building Fund	12,982,180	65,000	7,609,888	5,437,292
Fund 25—Capital Facilities	2,699,246	222,087	499,387	2,421,946
Fund 40—Reserve for Capital Outlay	273,749	1,343,900	1,493,750	600,599
Fund 63—Proprietary Fund (Transportation)	2,352,235	13,387,691	13,423,987	2,315,939
Fund 67—Self-Insurance—W/C & HTA Rx	5,152,933	2,702,404	1,778,300	6,077,037
Fund 68—Self Insurance—OPEB	-0-	717,627	630,000	87,627
Total Other Funds	\$36,103,187	\$39,246,350	\$46,210,070	\$29,616,167

Notable items for other funds include:

Fund 17-Reserve for Other Than Capital Outlay—The \$3.6 million beginning balance in this fund is a reserve for potential salary settlement costs for the district's certificated bargaining unit, Hemet Teachers Association (HTA). The district will transfer these reserves to the general fund once an agreement has been reached. The reserves cover the cost of increases to salaries only. A potential \$1,500 per FTE increase to the health and welfare cap is budgeted in the general fund.

The district opened Fund 20— Reserve for Postemployment Benefits late in the 2012-13 year. These reserves are set aside for future retiree health coverage contributions.

Fund 63—Proprietary Fund was established in 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Because this is a new fund and there is no history of activity, the projected ending balance is budgeted to remain in the fund. Once regular payments and expenses are incurred, any excess ending balance will be transferred to the general fund to cover administration and oversight costs related to payroll processing, purchasing, human resources and technology services.

Fund 67— Self Insurance expenses include only worker's compensation claims and expenses. In addition to the \$6.1 million ending balance, another \$5.8 million is set aside in accounts payable for an Incurred But Not Recorded (IBNR) reserve. The total ending cash balance in Fund 67 is estimated to be \$11.9 million by June 30, 2015.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for OPEB costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, the district will be able to meet its fiscal obligations in 2014-15 and the two subsequent fiscal years.

Enrollment/ADA

The 2014-15 enrollment is expected to decrease slightly by 1.0% from enrollment reported in October 2013. The district is projecting enrollment to stabilize and remain fairly flat through 2016-17 with the exception of students transferring to one of its charter schools as it expands to include high school grades. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends.

Revenues

Cost of living adjustments (COLA) rates, along with LCFF gap funding percentages for all three years of the projection have been provided by the State in its May budget. These are the rates that have been applied to the district's LCFF base and used in its LCFF calculations through 2016-17. COLA increases for state revenues are projected to be 0.85% for 2014-15, 2.12% in 2015-16, and 2.30% in 2016-17. LCFF gap funding is projected to be 28.05% in 2014-15, 33.95% in 2015-16 and 21.67% in 2016-17. Overall, LCFF revenues are projected to increase by 12.2% in 2015-16 over the current budget year, and see another 3.8% increase in 2016-17.

There is no significant change in other state, federal or local revenues expected during the three years of the multi-year projection.

Expenses

Combined general fund certificated salaries and related benefits show an increase in all years for step and column costs. No salary increases have been assumed in either of the two out-years. The district must show progress toward reducing K-3 class sizes to 24 to 1 in the same proportion that district's move toward full funding of LCFF. The cost for additional FTE's have been included in the projection in all years to meet this requirement.

The first budget year includes \$17.0 million in LCAP initiatives. The costs are spread across all expenditure categories. There is a reduction in the supplies and capital outlay categories in 2015-16 to account for the fall-off of some of the items that are one-time in nature. No additional LCAP expenses are presumed for the remainder of the three year projection.

Transfers of approximately \$600,000 in salaries and benefits costs for the remaining health technicians funded from LEA-Medical to the unrestricted general fund is assumed to take place in 2015-16. Revenues from LEA Medi-Cal reimburse-

Multi-Year Projection Assumptions

	2014-15	2015-16	2016-17
ADA	94.000%	94.000%	94.000%
P-2 ADA	19,464	19,334	19,210
Funded ADA	19,792	19,491	19,364
Enrollment	20,707	20,657	20,607
Enrollment Growth	-0.940%	-0.240%	-0.240%
LCFF COLA	0.850%	2.120%	2.300%
LCFF Gap	28.050%	33.950%	21.670%
Unduplicated Count %	81.590%	81.590%	81.590%
Staffing Growth FTE's (Clstrm Tchrs)	50	13	8
Other State Revenue	0.000%	0.000%	0.000%
Local Revenue	0.000%	0.000%	0.000%
Salary Increases (HTA only)	4.000%	0.000%	0.000%
Health & Welfare Cap (per FTE)	\$ 1,500	\$ -	\$ -
STRS Rates	9.50%	11.10%	12.70%
PERS Increase	11.77%	12.60%	15.00%
Step & Column Adjustments	1.600%	1.600%	1.600%
School Year Days	180	180	180
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	-	-	-
Charter School	2	2	2

ment activities are not expected to be sufficient to continue to support the cost of these positions after the current year.

STRS rates are increased each year in the multi-year projection at the level proposed in the May Revise. STRS rates for 2014-15 are budgeted at 9.5%, 11.10% in 2015-16 and 12.7% in 2016-17. PERS rate increases have not been included in the two out-years. Adjustments to the district's multi-year projections to account for potential PERS increases will be made in its First Interim report as necessary.

Expenditures in the Books and Supplies category are projected to decline by \$3.0 million from 2014-15 to 2015-16. Nearly \$2.0 million in lower expenditures are related to the close out of the Common Core grant. The remaining \$1.0 million in reductions in the Books and Supplies category are for the fall off of some one-time LCAP initiatives and other items. Expenditures in the Contracted and Operating Services and Capital Outlay categories remain fairly even throughout the three-year projection period.

The combined general fund shows deficit spending in the current year, and a leveling out in the two out-years. Deficit spending for 2014-15 is projected at \$16.7 million. The projections show improvement in 2015-16, with the district adding \$0.4 million to its ending balance and another \$1.1 million is expected to be added in 2016-17.

Because there is no statutory requirement to fund the LCFF gap each year, School Services of California recommends districts set aside reserves in their ending balance in the current and next two fiscal years, should the gap not be funded at the projected level. Despite this recommendation, Hemet Unified has not set aside any reserves to off-set an LCFF gap funding shortfall.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and maintain its board authorized 5% reserve balance. Therefore, it will self-certify its status as positive for its 2014-15 adopted budget reporting period.

CASH FLOW ANALYSIS

The state continues to eliminate deferrals as the economy improves. The Governor has proposed eliminating the last of the remaining April through June deferrals in 2014-15. While elimination of the deferrals should mean an improved cash position for the district, the significant spending down of reserve balances off-sets any improvements it would see without deferred apportionment payments. With the district's ending balance greatly reduced, the cash flow projection shows substantial cash shortfalls during the next two years. Cash flows for the 2014-15 and 2015-16 budget years have been prepared to identify potential cash shortfalls and to assist in sizing temporary loans through Tax Revenue Anticipation Notes (TRANS) or from other funds.

2014-15 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district experience cash shortfalls in November and will require a minimum of \$5 million in TRANS to be issued in July to meet combined general fund cash needs through December. The July TRAN is expected to be repaid in April 2015. Cash shortfalls are also projected for April through the June 30, 2015. It is anticipated an mid-year TRAN in the amount of \$10 million will be necessary to cover expenditures for the balance of the year. The mid-year TRAN will be repaid in July 2015.

Cash flow analysis of other funds indicate the district's general fund will need to provide periodic cash loans to other funds during the year. It is anticipated the charter school fund (Fund 08/09) will need to borrow cash during the year to cover cash shortfalls. In addition, loans will most likely be need to be provided to Funds 12—Child Development Fund and to Fund 40—Reserve for Capital Outlay. The loans to Fund 40 will be made in December and June to cover the cost of the twice annual QSCB payment until reimbursement is received by the federal government. The loans to Fund 40 are typically repaid in January and July.

2015-16 Cash Flow

The cash flow for 2015-16 is based on the multi-year projections and identifies the TRANS need could grow to \$25 million with \$10 million issued in July and \$15 million in February. A temporary loan in the amount of \$3.6 million is projected to fill the gap between January when the July TRAN is repaid and February when the mid-year TRAN is issued. The February loan would be repaid in July 2016. Again, loans to other funds are expected during the year.



Conclusion

The Hemet Unified School District continued to operate and keep essential programs in place during the Great Recession. It reduced staff, asked employees to take salary concessions and curtail non-essential spending. Fiscal responsibility on the part of the Governing Board, cabinet, and site and department administrators enabled the district to maintain and improve its cash and financial position over the past few years, helping to place the district in a favorable position as it begins moving forward and we emerge from the recession. In 2013-14, the district restored salaries and rescinded furlough days. It also offered a 4% salary increase to all employee groups, as well as a \$1,500 increase to health and welfare caps. This offer was accepted by classified bargaining unit members and management. The district is still in the process of reaching an agreement with its certificated bargaining unit members.

In addition to salary improvements, the district developed its first Local Control Accountability Plan in conjunction with the new Local Control Funding Formula (LCFF) for the 2014-15 year. The LCAP proposes implementation of many new programs, adding staff and providing increased or improved services to students for which the district receives supplemental and concentration funding under LCFF. Going forward, the district expects it will continue to use the funds flowing from the LCFF to show improved academic achievement for all its students.

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**Unrestricted General Fund Summary
2014-15 Adopted Budget**

	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Adopted Budget
Revenues			
Rev Limit/LCFF	\$ 103,485,700	\$ 132,890,380	\$ 152,350,511
Federal Revenue	848,730	-	-
State Revenue	14,084,015	3,434,401	3,319,959
Local Revenue	5,520,960	3,182,665	2,231,370
Total Revenues	\$ 123,939,405	\$ 139,507,446	\$ 157,901,840
Expenditures			
Certificated Salaries	60,268,247	63,365,551	74,878,831
Classified Salaries	14,281,032	18,471,907	21,877,976
Employee Benefits	23,273,632	23,840,771	28,328,559
Books and Supplies	2,361,660	3,750,053	7,557,231
Services & Operating Exp	12,094,156	10,669,460	15,542,234
Capital Outlay	309,911	589,783	370,888
Indirect Costs/Debt Srvc	(2,458,943)	(1,882,165)	(1,918,710)
	\$ -		
Total Expenditures	\$ 110,129,695	\$ 118,805,360	\$ 146,637,009
Excess (Deficiency)	\$ 13,809,710	\$ 20,702,086	\$ 11,264,831
Other Financing Sources (Uses)			
Transfers In/Other Sources	775,643	-	-
Transfers Out/Other Uses	1,506,174	4,484,288	2,198,227
Contributions	(13,232,618)	(20,975,882)	(23,043,460)
Total Other Sources (Uses)	\$ (13,963,149)	\$ (25,460,170)	\$ (25,241,687)
Net Increase (Decrease)	\$ (153,439)	\$ (4,758,084)	\$ (13,976,856)
Beginning Fund Balance	\$ 31,128,332	\$ 30,974,893	\$ 26,216,809
Ending Fund Balance	\$ 30,974,893	\$ 26,216,809	\$ 12,239,953
Stores	276,360	255,594	255,000
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Reserve for Economic Uncertainty	8,800,000	9,015,000	10,281,500
Designated/Restricted Balances	21,873,533	16,921,215	1,678,453
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2014-15 Adopted Budget**

	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 5,643,202	\$ -	\$ -
Federal Revenue	15,480,799	15,336,420	14,213,652
State Revenue	8,986,518	9,117,115	4,592,972
Local Revenue	20,718,344	10,739,554	11,873,208
Total Revenues	\$ 50,828,863	\$ 35,193,089	\$ 30,679,832
Expenditures			
Certificated Salaries	16,658,555	17,758,901	18,755,895
Classified Salaries	17,074,876	11,670,996	12,053,357
Employee Benefits	10,605,641	8,878,524	9,509,248
Books and Supplies	6,265,663	5,552,393	3,915,268
Services & Operating Exp	5,354,912	7,393,354	7,144,042
Capital Outlay	527,148	159,856	179,301
Indirect Costs/Debt Srvc	6,834,508	5,572,176	5,239,388
Total Expenditures	\$ 63,321,303	\$ 56,986,200	\$ 56,796,499
Excess (Deficiency)	\$ (12,492,440)	\$ (21,793,111)	\$ (26,116,667)
Other Financing Sources (Uses)			
Transfers In/Other Sources	788,092	375,027	347,552
Transfers Out/Other Uses	870,000	-	-
Contributions	13,232,620	20,975,882	23,043,460
Total Other Sources (Uses)	\$ 13,150,712	\$ 21,350,909	\$ 23,391,012
Net Increase (Decrease)	\$ 658,272	\$ (442,202)	\$ (2,725,655)
Beginning Fund Balance	\$ 4,333,372	\$ 4,991,644	\$ 4,549,442
Ending Fund Balance	\$ 4,991,644	\$ 4,549,442	\$ 1,823,787
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
3% Reserve	-	-	-
Designated/Restricted Balances	4,991,644	4,549,442	1,823,787
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2014-15 Adopted Budget**

	2012-13 Audited Actuals	2013-14 Estimated Actuals	2014-15 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 109,128,902	\$ 132,890,380	\$ 152,350,511
Federal Revenue	16,329,529	15,336,420	14,213,652
State Revenue	23,070,533	12,551,516	7,912,931
Local Revenue	26,239,304	13,922,219	14,104,578
Total Revenues	\$ 174,768,268	\$ 174,700,535	\$ 188,581,672
Expenditures			
Certificated Salaries	\$ 76,926,802	\$ 81,124,452	\$ 93,634,726
Classified Salaries	31,355,908	30,142,903	33,931,333
Employee Benefits	33,879,273	32,719,295	37,837,807
Books and Supplies	8,627,323	9,302,446	11,472,499
Services & Operating Exp	17,449,068	18,062,814	22,686,276
Capital Outlay	837,059	749,639	550,189
Indirect Costs/Debt Srvc	4,375,565	3,690,011	3,320,678
Total Expenditures	\$ 173,450,998	\$ 175,791,560	\$ 203,433,508
Excess (Deficiency)	\$ 1,317,270	\$ (1,091,025)	\$ (14,851,836)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 1,563,735	\$ 375,027	\$ 347,552
Transfers Out/Other Uses	2,376,174	4,484,288	2,198,227
Contributions	2	-	-
Total Other Sources (Uses)	\$ (812,437)	\$ (4,109,261)	\$ (1,850,675)
Net Increase (Decrease)	\$ 504,833	\$ (5,200,286)	\$ (16,702,511)
Beginning Fund Balance	\$ 35,461,704	\$ 35,966,537	\$ 30,766,251
Ending Fund Balance	\$ 35,966,537	\$ 30,766,251	\$ 14,063,740
Stores	\$ 276,360	\$ 255,594	\$ 255,000
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
3% Reserve	8,800,000	9,015,000	10,281,500
Designated/Restricted Balances	26,865,177	21,470,657	3,502,240
Available for Board Designation	\$ -	\$ -	\$ -



2014-15 Adopted Budget Projected Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Regular Ed Enrollment	SDC Enrollment	Total Enrollment
Elementary K-5																
Bautista Creek	124	137	141	137	135	136								810	67	877
Cawston Elementary	117	125	126	141	123	131								763	35	798
Fruitvale	153	163	152	142	130	129								869	27	896
Harmony	113	121	145	170	151	134								834	10	844
JWiens	147	158	112	119	105	135								776	33	809
Little Lake	133	137	146	142	129	137								824	80	904
McSweeny	126	132	97	109	122	131								717	27	744
Ramona	129	124	126	116	123	104								722	24	746
Valle Vista	101	107	99	103	96	94								600	23	623
Whittier	177	174	161	190	164	195								1,061	36	1,097
Winchester	93	91	100	108	93	93								578	35	613
Elementary K-8																
Cottonwood	21	22	31	25	29	34	22	22	33					239	4	243
Hamilton K-8	48	44	38	45	48	54	39	50	51					417	7	424
Idyllwild	32	33	33	30	33	35	28	42	20					286	6	292
Middle Schools 6-8																
Acacia							234	191	236					661	84	745
Dartmouth							297	311	298					906	46	952
Diamond Valley							349	337	360					1,046	57	1,103
Rancho Viejo							376	363	395					1,134	87	1,221
High Schools 9-12																
Hamilton 9-12										75	78	80	76	309	9	318
Hemet High										503	546	518	516	2,083	187	2,270
Tahquitz High										399	425	371	276	1,471	108	1,579
West Valley High										442	432	363	321	1,558	131	1,689
Traditional Totals	1,514	1,568	1,507	1,577	1,481	1,542	1,345	1,316	1,393	1,419	1,481	1,332	1,189	18,664	1,123	19,787
Alternative Schools																
ACE/HHJ												48	90	138		138
Alessandro												135	236	371	5	376
Family Tree	4	6	5	6	5	10	18	25	32					111		111
Helen Hunt										36	66	93	99	294	1	295
Total Alt Schools	4	6	5	6	5	10	18	25	32	36	66	276	425	914	6	920
Total District Schools	1,518	1,574	1,512	1,583	1,486	1,552	1,363	1,341	1,425	1,455	1,547	1,608	1,614	19,578	1,129	20,707
Non Public Schools																45
Charters																
CPHS										33	47	61	36	177	1	178
Western Center Academy							128	127	127	50	50			482	-	482
Total Charters										83	97	61	36	659	1	660
District, NPS & Charter Totals										1,538	1,644	1,669	1,650	20,237	1,130	21,412

Source: Enrollment Projections Draft 2 - Option D

2/11/2014

**2014-15 Adopted Budget
Site Allocations - Unrestricted General Fund**

	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0707	Resource 1101	
Site Name	Discretionary Allocation	Athletics **	Extra Duty *	Substitute	Overtime	LCFF Supplemental/ Concentration	Site Lottery	Total Allocation
Bautista Creek	\$ 48,235	\$ -	\$ 4,950	\$ 53,300		\$ 43,850	\$ 22,035	\$ 172,370
Cawston	43,890		4,950	48,275		31,920	18,860	147,895
Fruitvale	49,280		4,950	53,050		58,240	19,360	184,880
Harmony	46,420		4,950	51,650		33,760	19,370	156,150
JWiens	44,495		4,950	48,900		52,585	18,245	169,175
Little Lake	49,720		4,950	53,025		58,760	21,930	188,385
McSweeny	40,920		4,950	46,800		48,360	18,040	159,070
Ramona	41,030		4,950	46,225		48,490	17,530	158,225
Valle Vista	34,265		4,950	39,900		24,920	14,355	118,390
Whittier	60,335		4,950	66,225		71,305	24,925	227,740
Winchester	34,265		4,950	39,350		40,495	13,715	132,775
Cottonwood	26,245	15,000	12,150	23,175		9,720	6,755	93,045
Hamilton K-8	45,790	15,000	12,150	36,825		21,200	12,180	143,145
Idyllwild	31,535	15,000	12,150	29,050		5,840	9,110	102,685
Acacia	78,970	28,000	19,350	41,775		59,600	18,170	245,865
Dartmouth	100,910	28,000	19,350	50,600		66,640	19,705	285,205
Diamond Valley	116,920	28,000	19,350	57,575		77,210	19,960	319,015
Rancho Viejo	129,425	28,000	19,350	62,475		85,470	25,590	350,310
Hamilton HS	34,345	375,000	39,975	39,375	1,100	22,260	11,820	523,875
Hemet High	351,850	447,000	73,800	133,700	5,600	147,550	50,770	1,210,270
Tahquitz High	244,745	447,000	68,150	96,850	5,600	110,530	34,905	1,007,780
West Valley High	261,795	447,000	68,150	99,625	5,600	118,230	36,850	1,037,250
								-
Alessandro	45,120		10,150	28,475		26,320	9,210	119,275
Family Tree	8,325			9,250		2,220	1,585	21,380
Helen Hunt / ACE	32,475		4,100	27,250		8,660	8,955	81,440
Total Site Allocations	\$ 2,001,305	\$ 1,873,000	\$ 432,625	\$ 1,282,700	\$ 17,900	\$ 1,274,135	\$ 473,930	\$ 7,355,595
District Office/Centralized			\$ 210,375	\$ 611,300	\$ 92,100		\$ 35,825	\$ 949,600
Total 2014-15 Allocations	\$ 2,001,305	\$ 1,873,000	\$ 643,000	\$ 1,894,000	\$ 110,000	\$ 1,274,135	\$ 509,755	\$ 8,305,195

* Extra Duty Budgets will be adjusted for actual projected costs after advisors are assigned

** District Admin Allocation will be distributed to sites for CIF additional stipends when earned

**2014-15 Adopted Budget
Site Categorical Allocations/Awards**

Site Name	Res 3010 - Title I			Resource 3550	Resource 4510	Resource 9015	Total Allocations w/o Centralized Services	Total Allocations with Centralized Services
	Site Allocation	Centralized Srvcs	Total	Carl Perkin CTE	Indian Ed	Workforce Investment		
Bautista Creek	\$ 66,855	\$ 67,612	\$ 134,467				\$ 66,855	\$ 134,467
Cawston	64,713	65,445	130,158				64,713	130,158
Fruitvale	84,855	85,815	170,670				84,855	170,670
Harmony	77,677	78,556	156,233				77,677	156,233
JWiens	79,176	80,072	159,248				79,176	159,248
Little Lake	77,891	78,772	156,663				77,891	156,663
McSweeny	73,712	74,547	148,259				73,712	148,259
Ramona	75,212	76,063	151,275				75,212	151,275
Valle Vista	52,284	52,876	105,160				52,284	105,160
Whittier	107,676	108,894	216,570				107,676	216,570
Winchester	54,427	55,043	109,470				54,427	109,470
Cottonwood	20,785	21,020	41,805				20,785	41,805
Hamilton K-8	39,213	39,657	78,870				39,213	78,870
Idyllwild	19,071	19,287	38,358				19,071	38,358
Acacia	70,605	71,404	142,009				70,605	142,009
Dartmouth	77,248	78,122	155,370				77,248	155,370
Diamond Valley	106,604	107,811	214,415				106,604	214,415
Rancho Viejo	116,033	117,346	233,379				116,033	233,379
Hamilton HS	30,106	30,447	60,553	14,602	10,980		55,688	86,135
Hemet High	178,817	180,840	359,657	58,506		10,000	247,323	428,163
Tahquitz High	145,068	146,709	291,777	33,749			178,817	325,526
West Valley High	153,532	155,269	308,801	79,524			233,056	388,325
Alessandro	47,356	47,892	95,248				47,356	95,248
Family Tree	-	-	-				0	0
HHJ/ACE	-	-	-				0	0
							0	0
Private School	9,766	-	9,766				9,766	9,766
Total Site Allocations	\$ 1,828,682	\$ 1,839,499	\$ 3,668,181	\$ 186,381	\$ 10,980	\$ 10,000	\$ 2,036,043	\$ 3,875,542
District Office			\$ 2,190,532	\$ 11,360			\$ 2,201,892	\$ 2,201,892
Total 2014-15 Allocations	\$ 1,828,682	\$ 1,839,499	\$ 5,858,713	\$ 197,741	\$ 10,980	\$ 10,000	\$ 4,237,935	\$ 6,077,434

2014-15 Department Budgets

Adopted Budget

Department Description	Resource 0000 Dept Discretionary	Resource 0058 Print Shop	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 1101 Lottery	Resource F06- 8150 RRM	Resource F14- 0851 Def Maint	Total
510 Governing Board	\$ 47,500		\$ -		\$ 3,650				\$ 51,150
520 Superintendent	41,000		-						41,000
610 Educational Services Admin	295,000		-			2,045			297,045
625 Assessment	552,000		-						552,000
635 Curriculum & Instruction	1,244,500								
645 Professional Development	260,000		39,300	410,000		6,655			715,955
650 Pupil Services	17,000		-		9,725				26,725
660 Special Education			-			23,540			23,540
662 Health Services	10,000		11,250			3,585			24,835
670 CWA	12,000		3,300						15,300
675 Centralized Enrollment	12,000		27,450						39,450
710 Business Services	25,000		-						25,000
730 Custodial/Plant Operations	195,000		65,875	50,050	17,000			1,500,000	1,827,925
731 Routine Maintenance							4,400,000		4,400,000
732 Grounds	430,000		-	17,625	2,800				450,425
740 Facilities	20,000		-						20,000
770 Fiscal Services	45,000		-		7,300				52,300
771 District-Wide			39,050	133,625	46,150				218,825
774 Purchasing/Whs/Printshop	32,000	1,095,000	10,975	-	5,475				1,143,450
780 Energy Mngmnt	130,000		-						130,000
790 Technology	60,000		13,175						73,175
810 Personnel	65,000		-						65,000
820 Employee Benefits	5,000		-						5,000
860 Risk Mngmnt/Safety	75,000		-						75,000
Totals	\$ 3,573,000	\$ 1,095,000	\$ 210,375	\$ 611,300	\$ 92,100	\$ 35,825	\$ 4,400,000	\$ 1,500,000	\$ 10,273,100

Hemet Unified - May Revise - 5-15-2014													5/24/14				
LOCAL CONTROL FUNDING FORMULA													v15.2a (released May 15, 2014)				
May Revise - 5-15-2014																	
CALCULATE LCFF TARGET																	
COLA 1.570%													COLA 2.300%				
Unduplicated as % of Enrollment													COLA 2.300%				
81.59%													81.59%				
2013-14													2014-15				
2 yr average													3 yr average				
81.59%													81.59%				
COLA 0.860%													COLA 2.120%				
2014-15													2015-16				
3 yr average													3 yr average				
81.59%													81.59%				
COLA 2.120%													COLA 2.300%				
2015-16													2016-17				
ADA Base Gr Span Supp Concen TARGET													ADA Base Gr Span Supp Concen TARGET				
6,095.33 6,952 723 1,252 1,020 60,630,248													6,115.85 7,012 729 1,263 1,029 61,360,323				
4,506.52 7,056 1,151 938 41,212,125													4,493.50 7,117 1,161 946 41,448,044				
2,865.21 7,266 1,186 966 26,984,548													2,833.65 7,328 1,196 974 26,914,008				
6,557.45 8,419 219 1,409 1,148 73,410,653													6,439.35 8,491 221 1,422 1,158 72,713,140				
Subtract NSS													Subtract NSS				
NSS Allowance													NSS Allowance				
TOTAL BASE													TOTAL BASE				
20,024.51 150,198,527 5,843,006 25,455,944 20,740,099 202,237,573													19,882.35 150,306,088 5,881,551 25,487,074 20,760,803 202,435,515				
Targeted Instructional Improvement													Targeted Instructional Improvement				
Transportation													Transportation				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET													LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET				
204,152,941													204,350,883				
207,966,136													209,568,343				
CALCULATE ECONOMIC RECOVERY TARGET													CALCULATE ECONOMIC RECOVERY TARGET				
2013/14 2020/21													2013/14 2020/21				
Revenue Limit per ADA inflated to 2020/21													Revenue Limit per ADA inflated to 2020/21				
Charter General Purpose BG/ADA inflated to 2020/21													Charter General Purpose BG/ADA inflated to 2020/21				
Categorical Base per ADA													Categorical Base per ADA				
Total Economic Recovery Target per ADA													Total Economic Recovery Target per ADA				
Statewide 90 th percentile rate													Statewide 90 th percentile rate				
2020-21 LCFF Target rate per ADA													2020-21 LCFF Target rate per ADA				
ECONOMIC RECOVERY TARGET per ADA													ECONOMIC RECOVERY TARGET per ADA				
ECONOMIC RECOVERY TARGET x 2012-13 ADA													ECONOMIC RECOVERY TARGET x 2012-13 ADA				
ECONOMIC RECOVERY TARGET PAYMENT													ECONOMIC RECOVERY TARGET PAYMENT				
1/8													2/8				
3/8													4/8				
CALCULATE LCFF FLOOR													CALCULATE LCFF FLOOR				
12-13 13-14													12-13 14-15				
Rate ADA													Rate ADA				
Current year Funded ADA times Base per ADA													Current year Funded ADA times Base per ADA				
Current year Funded ADA times Other RL per ADA													Current year Funded ADA times Other RL per ADA				
Necessary Small School Allowance at 12-13 rates													Necessary Small School Allowance at 12-13 rates				
2012-13 Categoricals													2012-13 Categoricals				
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA													2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA				
Less Fair Share Reduction													Less Fair Share Reduction				
New charter: District PY rate * CY ADA													New charter: District PY rate * CY ADA				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA													Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR													LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				
123,374,704													132,077,954				
151,848,672													168,541,834				
CALCULATE LCFF PHASE-IN ENTITLEMENT													CALCULATE LCFF PHASE-IN ENTITLEMENT				
2013/14													2014/15				
2015/16													2016-17				
LOCAL CONTROL FUNDING FORMULA TARGET													LOCAL CONTROL FUNDING FORMULA TARGET				
LOCAL CONTROL FUNDING FORMULA FLOOR													LOCAL CONTROL FUNDING FORMULA FLOOR				
Difference or GAP (LCFF Target less LCFF Floor, if positive)													Difference or GAP (LCFF Target less LCFF Floor, if positive)				
Multiply difference by funding rate													Multiply difference by funding rate				
ECONOMIC RECOVERY PAYMENT													ECONOMIC RECOVERY PAYMENT				
LCFF Entitlement before Minimum State Aid provision													LCFF Entitlement before Minimum State Aid provision				
132,890,380													152,350,511				
170,900,551													177,432,279				
CALCULATE STATE AID													CALCULATE STATE AID				
LCFF Funding before Minimum State Aid													LCFF Funding before Minimum State Aid				
Less Property Taxes including RDA													Less Property Taxes including RDA				
LCFF state aid (before Min State Aid)													LCFF state aid (before Min State Aid)				
CALCULATE MINIMUM STATE AID													CALCULATE MINIMUM STATE AID				
2012/13 12-13 Rate 13-14 ADA N/A													12-13 Rate 14-15 ADA N/A				
2012-13 RL/Charter Gen BG adjusted for ADA													2012-13 RL/Charter Gen BG adjusted for ADA				
2012-13 NSS Allowance													2012-13 NSS Allowance				
Less Current Year Property Taxes/In Lieu													Less Current Year Property Taxes/In Lieu				
Subtotal State Aid for Historical RL/Charter General BG													Subtotal State Aid for Historical RL/Charter General BG				
Categorical funding from 2012-13													Categorical funding from 2012-13				
Charter Categorical Block Grant adjusted for ADA													Charter Categorical Block Grant adjusted for ADA				
Minimum State Aid Prior to Offset													Minimum State Aid Prior to Offset				
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)													CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap													Local Control Funding Formula Floor plus Funded Gap				
Minimum State Aid plus Property Taxes including RDA													Minimum State Aid plus Property Taxes including RDA				
Offset													Offset				
Minimum State Aid Prior to Offset													Minimum State Aid Prior to Offset				
Total Minimum State Aid with Offset													Total Minimum State Aid with Offset				
TOTAL STATE AID													TOTAL STATE AID				
114,130,703													133,691,436				
152,250,022													158,802,159				
Addition to LCFF due to Minimum State Aid provision													Addition to LCFF due to Minimum State Aid provision				
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)													LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)				
CHANGE OVER PRIOR YEAR													CHANGE OVER PRIOR YEAR				
LCFF Entitlement PER ADA													LCFF Entitlement PER ADA				
PER ADA CHANGE OVER PRIOR YEAR													PER ADA CHANGE OVER PRIOR YEAR				
LCFF SOURCES INCLUDING EXCESS TAXES													LCFF SOURCES INCLUDING EXCESS TAXES				
2012-13 Increase 2013-14													2014-15 Increase 2015-16				
2016-17																	
State Aid													State Aid				
Property Taxes net of in-lieu													Property Taxes net of in-lieu				
Charter in-Lieu Taxes													Charter in-Lieu Taxes				
LCFF pre COE, Choice, Supp													LCFF pre COE, Choice, Supp				

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

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		46,247,877	47,078,288	47,440,013
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,300,000	14,600,000	25,600,000
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,278,261 TRUE			
3. Difference [1] less [2]		43,947,877	32,478,288	21,840,013
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		12,327,379	11,026,379	4,732,731
GAP funding rate		28.05%	33.95%	21.67%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C		14,627,379	25,626,379	30,332,731
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		135,807,764	143,358,804	145,184,180
LCFF Phase-In Entitlement		152,350,511	170,900,551	177,432,279
7/8. Minimum Proportionality Percentage* <i>[5] / [6]</i> LCAP Section 3, Part D		10.77%	17.88%	20.89%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 14,627,379	\$ 25,626,379	\$ 30,332,731
Current year Minimum Proportionality Percentage (MPP)	10.77%	17.88%	20.89%

2014-15 Local Control Accountability Plan

Priority #	Item	Estimated Cost	Priority Score	Cumulative Cost
1	Expand School Day 0/7th Pd	380,000	1,090.00	380,000
2	Lower Class Size - K-3	2,162,963	1,068.80	2,542,963
3	Opportunity Classes	785,400	1,053.30	3,328,363
4	Imagine Learning	750,000	1,047.50	4,078,363
5	English 3D	50,000	1,047.50	4,128,363
6	Implement Math/ELA CCSS	318,138	1,015.00	4,446,501
7	Science/Social Studies	191,812	995.00	4,638,313
8	AVID	225,000	992.50	4,863,313
9	9th Grade BARR program	2,129,217	962.50	6,992,530
10	Read 180	250,662	955.00	7,243,192
11	Project Lead the Way	501,540	952.50	7,744,732
12	Site Allocation Increases	799,062	930.00	8,543,794
13	Computer Upgrades/Replacements	2,200,000	905.00	10,743,794
14	MS/HS Athletics	1,000,000	887.50	11,743,794
15	Elementary Counselors	412,552	857.50	12,156,346
16	Options Program Move	685,000	846.70	12,841,346
17	Site Custodian Staffing Augmentation	593,000	806.25	13,434,346
18	Equal Opportunity Schools	83,000	803.30	13,517,346
19	Expand Music Program	400,000	675.00	13,917,346
20	IT Support	456,956	440.00	14,374,302
21	Keyboarding Program	22,000	716.00	14,396,302
22	K-1 Learning	142,047	580.00	14,538,349
23	Parent Surveys/Engagement	130,198	642.00	14,668,547
24	Warehouse Staff	63,550	286.00	14,732,097
25	Lower Class Size - Grades 4-12	1,778,437	420.00	16,510,534
26	PathFinder	150,000	285.00	16,660,534
27	LCAP Administration Augmentation	380,000	285.00	17,040,534
Funded Items		17,040,534		
28	IT Expansion	1,000,000	749.30	18,040,534
29	Community Day School	1,566,183	760.00	19,606,717
30	Clubs/Extra Curricular	267,100	670.00	19,873,817
31	AP Classes	-	666.70	19,873,817
32	Highly Qualified Teachers	-	653.30	19,873,817
33	ASB Central Support	77,500	545.00	19,951,317
34	Bilingual Parent Liaison Clerks	1,604,475	506.00	21,555,792
35	Enrichment Sections	14,150	402.50	21,569,942
36	Parent Training Nights	198,560	289.50	21,768,502
37	Increase Maintenance Support	219,800	264.00	21,988,302
Unfunded Items		22,368,302		
Totals		21,988,302		

5/27/2014

Hemet Unified School District
2014-15 Adopted Budget Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change %	Estimated Actuals 2013-14	Percent of Change %	Adopted Budget 2014-15	Percent of Change %	Projected Budget 2015-16	Percent of Change %	Projected Budget 2016-17	Percent of Change %
COLA Actual/Projection %	3.24%		1.57%		0.860%		2.12%		2.30%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,899.81	-2.32%	19,802.41	-3.49%	19,464.00	-1.71%	19,334.00	-0.67%	19,210.00	-0.64%
REVENUES										
RevLimit/LCFF	\$103,485,700	0.26%	\$132,890,380	-3.09%	\$152,350,511	14.64%	\$170,900,551	12.18%	\$177,432,279	3.82%
FEDERAL	\$848,730	20.21%		-43.73%		#DIV/0!	\$500,000	#DIV/0!	\$500,000	0.00%
STATE	\$14,084,015	-10.57%	\$3,434,401	-9.89%	\$3,319,959	-3.33%	\$3,320,000	0.00%	\$3,320,000	0.00%
LOCAL	\$5,520,960	22.50%	\$3,182,665	33.83%	\$2,231,370	-29.89%	\$2,150,000	-3.65%	\$2,146,200	-0.18%
CONTRIBUTIONS	(\$13,232,618)	35.35%	(\$20,975,882)	34.61%	(\$23,043,460)	9.86%	(\$24,050,000)	4.37%	(\$26,055,000)	8.34%
REVENUE TOTALS	\$110,706,787	-2.82%	\$118,531,564	-6.35%	\$134,858,380	13.77%	\$152,820,551	13.32%	\$157,343,479	2.96%
EXPENDITURES										
Certificated Salaries	\$60,268,247	-10.27%	\$63,365,551	2.32%	\$74,878,831	18.17%	\$76,993,892	2.82%	\$78,777,794	2.32%
Classified Salaries	\$14,281,032	-4.61%	\$18,471,907	4.84%	\$21,877,976	18.44%	\$22,646,800	3.51%	\$23,009,149	1.60%
Benefits	\$23,273,632	3.54%	\$23,840,771	18.33%	\$28,328,559	18.82%	\$29,678,943	4.77%	\$31,918,296	7.55%
Books & Supplies	\$2,361,660	-8.69%	\$3,750,053	-1.62%	\$7,557,231	101.52%	\$6,095,015	-19.35%	\$6,095,015	0.00%
Contracts & Services	\$12,094,156	-4.01%	\$10,669,460	-7.88%	\$15,542,234	45.67%	\$15,542,655	0.00%	\$15,698,080	1.00%
Capital Outlay	\$309,911	370.08%	\$589,783	21.45%	\$370,888	-37.11%	\$250,000	-32.59%	\$250,000	0.00%
Other Outgo	\$1,973	-79.78%	\$222,014	-95.36%	\$12,883	-94.20%	\$13,000	0.91%	\$7,000	-46.15%
Support Costs	(\$2,460,915)	-35.12%	(\$2,104,179)	8.27%	(\$1,931,593)	-8.20%	(\$1,739,535)	-9.94%	(\$1,739,535)	0.00%
Total Expenditures	\$110,129,696	-5.26%	\$118,805,360	4.15%	\$146,637,009	23.43%	\$149,480,770	1.94%	\$154,015,799	3.03%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$775,643	39.40%		7.82%		#DIV/0!		#DIV/0!		#DIV/0!
Transfers Out & Other Uses	\$1,506,174	-82.64%	\$4,484,288	22.45%	\$2,198,227	-50.98%	\$2,145,000	-2.42%	\$2,145,000	0.00%
Total Sources & Uses	(\$730,531)	-100.17%	(\$4,484,288)	43.06%	(\$2,198,227)	-50.98%	(\$2,145,000)	-2.42%	(\$2,145,000)	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$153,440)		(\$4,758,084)		(\$13,976,856)	193.75%	\$1,194,781	-108.55%	\$1,182,680	-1.01%
FUND BALANCE, RESERVES										
Beginning Balance	\$31,128,332	71.88%	\$30,974,893	97.92%	\$26,216,809	-15.36%	\$12,239,953	-53.31%	\$13,434,734	9.76%
Ending Balance	\$30,974,892	97.92%	\$26,216,809	11.88%	\$12,239,953	-53.31%	\$13,434,734	9.76%	\$14,617,414	8.80%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$276,360		\$255,000		\$255,000		\$255,000		\$255,000	
Designated for Economic Uncert.	\$8,810,000		\$9,015,000		\$10,281,500		\$10,335,000		\$10,632,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$5,723,722		\$16,921,809		\$1,678,453		2,819,734		\$3,705,414	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total EFB	\$30,974,892		\$26,216,809		\$12,239,953		\$13,434,734		\$14,617,414	

Hemet Unified School District
2014-15 Adopted Budget Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change over PY	Estimated Actuals 2013-14	Percent of Change over PY	Adopted Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY
REVENUES										
REVENUE LIMIT	\$5,643,202	10.12%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$15,480,799	-18.13%	\$15,336,420	-0.93%	\$14,213,652	-7.32%	\$13,787,695	-3.00%	\$13,787,695	0.00%
STATE	\$8,986,518	4.37%	\$9,117,115	1.45%	\$4,592,972	-49.62%	\$4,592,972	0.00%	\$4,592,972	0.00%
LOCAL	\$20,718,343	-2.26%	\$10,739,554	-48.16%	\$11,873,208	10.56%	\$11,613,208	-2.19%	\$11,463,208	-1.29%
CONTRIBUTIONS	\$13,232,618	13.18%	\$20,975,882	58.52%	\$23,043,460	9.86%	\$24,050,000	4.37%	\$26,055,000	8.34%
REVENUE TOTALS	\$64,061,480	-2.24%	\$56,168,971	-12.32%	\$53,723,292	-4.35%	\$54,043,875	0.60%	\$55,898,875	3.43%
EXPENDITURES										
Certificated Salaries	\$16,658,555	-9.86%	\$17,758,901	6.61%	\$18,755,895	5.61%	\$18,906,989	0.81%	\$19,209,501	1.60%
Classified Salaries	\$17,074,876	3.42%	\$11,670,996	-31.65%	\$12,053,357	3.28%	\$11,827,435	-1.87%	\$12,016,674	1.60%
Benefits	\$10,605,641	-5.80%	\$8,878,524	-16.28%	\$9,509,248	7.10%	\$9,811,825	3.18%	\$10,477,577	6.79%
Books & Supplies	\$6,265,663	8.00%	\$5,552,393	-11.38%	\$3,915,268	-29.49%	\$2,335,268	-40.35%	\$2,335,268	0.00%
Contracts & Services	\$5,354,912	-15.17%	\$7,393,354	38.07%	\$7,144,042	-3.37%	\$7,161,581	0.25%	\$7,233,197	1.00%
Capital Outlay	\$527,148	-77.85%	\$159,856	-69.68%	\$179,301	12.16%	\$90,000	-49.81%	\$90,000	0.00%
Other Outgo	\$4,857,342	5.59%	\$4,117,881	-15.22%	\$4,006,349	-2.71%	\$4,006,349	0.00%	\$4,006,349	0.00%
Support Costs	\$1,977,166	27.31%	\$1,454,295	-26.45%	\$1,233,039	-15.21%	\$1,114,535	-9.61%	\$1,114,535	0.00%
Total Expenditures	\$63,321,303	-5.34%	\$56,986,200	-10.00%	\$56,796,499	-0.33%	\$55,253,982	-2.72%	\$56,483,101	2.22%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$788,093	-36.77%	\$375,027	-52.41%	\$347,552	-7.33%	\$458,400	31.89%	\$505,038	10.17%
Transfers Out & Other Uses	\$870,000	#DIV/0!	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	\$ (81,907)	-106.57%	\$ 375,027	-557.87%	\$ 347,552	-7.33%	\$ 458,400	31.89%	\$ 505,038	10.17%
NET INCREASE (DECREASE) IN FUND BALANCE	\$658,270	-658.35%	(\$442,202)	-167.18%	(\$2,725,655)	516.38%	(\$751,707)	-72.42%	(\$79,188)	-89.47%
FUND BALANCE, RESERVES										
Beginning Balance	\$4,333,372	-2.65%	\$4,991,644	15.19%	\$4,549,442	-8.86%	\$1,823,787	-59.91%	\$1,072,080	-41.22%
Ending Balance	\$4,991,642	15.19%	\$4,549,442	-8.86%	\$1,823,787	-59.91%	\$1,072,080	-41.22%	\$992,892	-7.39%
Reserve Amounts:										
Revolving Cash	\$0		\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0		\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$1,931		\$0		\$0		\$0		\$0	
Prop 39 Energy					\$0		\$0		\$0	
Common Core	\$0		\$2,403,029		\$0		\$0		\$0	
LEA - Medical	\$560,755		\$72,281		\$115,488		\$0		\$0	
Restricted Lottery	\$1,073,694		\$499,161		\$493,061		\$0		\$0	
Spec Ed Low Incidence Equip	\$145,016		\$157,127		\$182,710		\$140,000		\$100,000	
Spec Ed Mental Health	\$1,203,496		\$1,417,844		\$1,032,528		\$932,080		\$892,892	
Unappropriated	(\$1)		\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$4,991,642		\$4,549,442		\$1,823,787		\$1,072,080		\$992,892	

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Hemet Unified School District
2014-15 Adopted Budget Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change over PY	Estimated Actuals 2013-14	Percent of Change over PY	Adopted Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY
COLA Actual/Projection %	3.24%		1.57%		0.86%		2.12%		2.30%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,900	-2.11%	19,802	-0.49%	19,464	-1.71%	19,334	-0.67%	19,210	-0.64%
REVENUES										
REVENUE LIMIT/LCFF	\$109,128,902	-0.99%	\$132,890,380	21.77%	\$152,350,511	14.64%	\$170,900,551	12.18%	\$177,432,279	3.82%
FEDERAL	\$16,329,529	-20.67%	\$15,336,420	-6.08%	\$14,213,652	-7.32%	\$14,287,695	0.52%	\$14,287,695	0.00%
STATE	\$23,070,533	5.92%	\$12,551,516	-45.60%	\$7,912,931	-36.96%	\$7,912,972	0.00%	\$7,912,972	0.00%
LOCAL	\$26,239,303	3.05%	\$13,922,219	-46.94%	\$14,104,578	1.31%	\$13,763,208	-2.42%	\$13,609,408	-1.12%
CONTRIBUTIONS	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$174,768,267	-1.84%	\$174,700,535	-0.04%	\$188,581,672	7.95%	\$206,864,426	9.69%	\$213,242,354	3.08%
EXPENDITURES										
Certificated Salaries	\$76,926,802	-1.27%	\$81,124,452	5.46%	\$93,634,726	15.42%	\$95,900,881	2.42%	\$97,987,295	2.18%
Classified Salaries	\$31,355,908	2.71%	\$30,142,903	-3.87%	\$33,931,333	12.57%	\$34,474,235	1.60%	\$35,025,823	1.60%
Benefits	\$33,879,273	-0.36%	\$32,719,295	-3.42%	\$37,837,807	15.64%	\$39,490,768	4.37%	\$42,395,873	7.36%
Books & Supplies	\$8,627,323	6.73%	\$9,302,446	7.83%	\$11,472,499	23.33%	\$8,430,283	-26.52%	\$8,430,283	0.00%
Contracts & Services	\$17,449,068	-4.87%	\$18,062,814	3.52%	\$22,686,276	25.60%	\$22,704,236	0.08%	\$22,931,277	1.00%
Capital Outlay	\$837,059	-69.84%	\$749,639	-10.44%	\$550,189	-26.61%	\$340,000	-38.20%	\$340,000	0.00%
Other Outgo	\$4,859,315	5.48%	\$4,339,895	-10.69%	\$4,019,232	-7.39%	\$4,019,349	0.00%	\$4,013,349	-0.15%
Support Costs	(\$483,749)	0.16%	(\$649,884)	34.34%	(\$698,554)	7.49%	(\$625,000)	-10.53%	(\$625,000)	0.00%
Total Expenditures	\$173,450,999	-1.32%	\$175,791,560	1.35%	\$203,433,508	15.72%	\$204,734,752	0.64%	\$210,498,900	2.82%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$1,563,736	22.79%	\$375,027	-76.02%	\$347,552	-7.33%	\$458,400	31.89%	\$505,038	10.17%
Transfers Out & Other Uses	\$2,376,174	984.25%	\$4,484,288	88.72%	\$2,198,227	-50.98%	\$2,145,000	-2.42%	\$2,145,000	0.00%
Total Sources & Uses	(\$812,438)	-100.46%	(\$4,109,261)	405.79%	(\$1,850,675)	-54.96%	(\$1,686,600)	-8.87%	(\$1,639,962)	-2.77%
NET INCREASE (DECREASE) IN FUND BALANCE										
	\$504,830	-84.82%	(\$5,200,286)	-1130.11%	(\$16,702,511)	221.18%	\$443,074	-102.65%	\$1,103,492	149.05%
FUND BALANCE, RESERVES										
Beginning Balance	\$35,461,704	10.35%	\$35,966,537	1.42%	\$30,766,251	-14.46%	\$14,063,740	-54.29%	\$14,506,814	3.15%
Ending Balance	\$35,966,534	1.42%	\$30,766,251	-14.46%	\$14,063,740	-54.29%	\$14,506,814	3.15%	\$15,610,306	7.61%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$276,360		\$255,000		\$255,000		\$255,000		\$255,000	
Designated for Economic Uncert.	\$8,810,000		\$9,015,000		\$10,281,500		\$10,335,000		\$10,632,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$1,931		\$0		\$1,823,787		\$1,072,080		\$992,892	
Designated - Unrestricted Carry Over	\$5,723,722		\$19,324,838		\$1,678,453		\$2,819,734		\$3,705,414	
Designated - Restricted Resources	\$16,284,826		\$157,127		\$0		\$0		\$0	
LCFF Gap Reserve					\$0		\$0		\$0	
Unappropriated	(\$1)		\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$31,121,838		\$28,776,965		\$14,063,740		\$14,506,814		\$15,610,306	
% of Reserve (9789)	-1084.39%		-219.38%		5.00%		5.00%		5.00%	

	7100-7299									Total	LCFE	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2013-14 Estimated Actuals	81,124,452	30,142,903	32,719,295	9,302,446	18,062,814	749,639	4,339,895	(649,884)	4,484,288	180,275,848	132,890,380	15,336,420	12,551,516	13,922,219	375,027	175,075,562
2014-15 Budget Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	19,460,131		(19,904)			19,440,227
Step & Column	1,241,700	314,000	269,300							1,825,000						-
Negotiations	2,928,500		1,323,600		1,300,000					5,552,100						-
STRS/PERS			1,190,450							1,190,450						-
LCAP & Lower Class Size	7,490,603	789,000	2,016,631	2,634,752	3,323,462					16,254,448						-
Costs Tx from F06	(676,687)	(804,275)	(446,520)	(390,000)	(370,000)					(2,687,482)						-
Costs Tx to F03	676,687	804,275	446,520	390,000	370,000					2,687,482						-
Growth/Position Restoration	1,027,985	2,685,430	887,360							4,600,775				182,359		182,359
Carry Over/One-Time Rev/Exp	(178,514)		(568,879)	(464,699)		(199,450)	(320,663)	(48,670)	(2,286,061)	(4,066,936)	(1,122,768)	(4,618,681)		(27,475)	(5,768,924)	
										-						-
2014-15 TOTALS	93,634,726	33,931,333	37,837,757	11,472,499	22,686,276	550,189	4,019,232	(698,554)	2,198,227	205,631,685	152,350,511	14,213,652	7,912,931	14,104,578	347,552	188,929,224
2015-16 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	18,550,040					18,550,040
Step & Column	1,498,155	542,902	318,782							2,359,839						-
Negotiations										-						-
STRS/PERS			1,844,682							1,844,682						-
LCAP & Lower Class Size	917,000		258,433	(1,462,216)						(266,783)						-
Costs Tx from F06		(418,776)	(176,332)							(595,108)						-
Costs Tx to F03		418,776	176,332							595,108						-
Growth					602,960		117	73,554		676,631	74,043	41		110,848		184,932
Carry Over/One-Time Rev/Exp	(149,000)		(768,886)	(1,580,000)	(585,000)	(210,189)			(53,227)	(3,346,302)				(341,370)		(341,370)
										-						-
										-						-
2015-16 TOTALS	95,900,881	34,474,235	39,490,768	8,430,283	22,704,236	340,000	4,019,349	(625,000)	2,145,000	206,879,752	170,900,551	14,287,695	7,912,972	13,763,208	458,400	207,322,826
2016-17 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	6,531,728					6,531,728
Step & Column	1,534,414	551,588	334,491							2,420,493						-
Negotiations										-						-
STRS/PERS			2,408,417							2,408,417						-
LCAP & Lower Class Size	552,000		166,280							718,280						-
Growth					227,041					227,041						-
Carry Over/One-Time Rev/Exp			(4,083)					(6,000)		(10,083)				46,638		46,638
										-				(153,800)		(153,800)
										-						-
										-						-
2016-17 TOTALS	97,987,295	35,025,823	42,395,873	8,430,283	22,931,277	340,000	4,013,349	(625,000)	2,145,000	212,643,900	177,432,279	14,287,695	7,912,972	13,609,408	505,038	213,747,392

**SUMMARY OF ASSUMPTIONS
2014-15 through 2016-17**

Hemet USD			
	2014-15	2015-16	2016-17
Number of Instructional Days	180	180	180
Budget Solutions			
Total Needed	\$ -	\$ -	\$ -
Total Approved/Finalized	\$ -	\$ -	\$ -
Projected Enrollment			
District K-12 (include NPS & Community Dev)	20,707	20,657	20,607
Charter School (Fund 09 and Direct)	660	730	800
Projected P-2 ADA (District Only)			
K-3	6,115	6,133	6,154
4-6	4,350	4,359	4,368
7-8	2,734	2,679	2,625
9-12	6,265	6,163	6,063
Ungraded			
Total P-2 ADA (district only)	19,464	19,334	19,210
County Supplement P-2 ADA	59	59	59
Charter School P-2 ADA	633	690	763
Projected LCFF ADA (District Only)			
K-3	6,115	6,133	6,154
4-6	4,488	4,359	4,368
7-8	2,820	2,734	2,679
9-12	6,369	6,265	6,163
Ungraded			
Total LCFF ADA (district only)	19,792	19,491	19,364
County Supplement LCFF ADA	59	59	59
Total Expenditures Budgeted for County Supplement	465,000	465,000	465,000
Charter School LCFF ADA	633	690	763
Socioeconomic Factor	81.59%	81.59%	81.59%
GAP Funding Percentage	28.05%	33.95%	21.67%
GAP Funding Reserved in Ending Fund Balance			
CalSTRS Percentage Increase in Employee Benefits	1.25%	1.60%	1.60%
CalSTRS Percentage Increase in Ending Fund Balance			
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,059,009	\$ 1,099,983	\$ 1,139,592
Classified (Salaries & Fixed Charges)	\$ 436,018	\$ 446,097	\$ 461,640
Step/Column Increase (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,450,000	\$ 1,711,739	\$ 1,534,414
Classified (Salaries & Fixed Charges)	\$ 615,000	\$ 648,100	\$ 886,079
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	50	13	8
Certificated (Salaries only)	\$ 5,025,000	\$ 950,000	\$ 585,000
Classified (Salaries only)	\$ 2,764,500	\$ -	\$ -
Management (Salaries only)	\$ 506,000	\$ -	\$ -
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ 3,500,000	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Health/Welfare Benefits	\$ 2,800,000	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2014-15 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected					
A. BEGINNING CASH		4,779,458.00	25,680,102.00	15,876,075.00	13,782,184.00	6,933,570.00	672,260.00	9,061,620.00							
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	5,723,486.00	4.28%	5,723,486.00	4.28%	15,097,080.00	11.30%	10,302,275.00	7.71%	10,302,275.00	7.71%				
Property Tax	8020-8089	0.00	0.00%	926,678.00	4.80%	1,103,434.00	5.72%	0.00	0.00%	21,945.00	0.11%				
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%				
Other RL	8091-8099	0.00	0.00%	(39,055.00)	6.65%	(77,816.00)	13.25%	(51,975.00)	8.85%	(51,975.00)	8.85%				
Federal Revenues	8100-8299	0.00	0.00%	109,250.00	0.77%	1,871,195.00	13.16%	(415,020.00)	-2.92%	183,011.00	1.29%				
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	621,446.00	7.85%	1,691,430.00	21.38%	791,812.00	10.01%				
Other Local Revenues	8600-8799	188,055.00	1.33%	1,111,366.00	7.88%	47,228.00	0.33%	1,168,594.00	8.29%	919,713.00	6.52%				
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%				
TOTAL RECEIPTS		5,911,541.00		7,831,725.00		18,662,567.00		12,695,304.00		12,166,781.00		26,077,006.00		18,518,086.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	828,120.00	0.88%	8,611,796.00	9.20%	8,949,139.00	9.56%	9,128,889.00	9.75%	9,307,262.00	9.94%	9,071,834.00	9.69%	8,949,457.00	9.56%
Classified Salaries	2000-2999	1,328,557.00	3.92%	2,819,637.00	8.31%	2,999,235.00	8.84%	3,060,538.00	9.02%	3,120,279.00	9.20%	2,950,753.00	8.70%	2,829,218.00	8.34%
Employee Benefits	3000-3999	3,205,050.00	8.47%	3,279,166.00	8.67%	3,448,501.00	9.11%	3,342,698.00	8.83%	3,288,010.00	8.69%	3,181,072.00	8.41%	3,158,924.00	8.35%
Books & Supplies	4000-4999	320,384.00	2.79%	702,137.00	6.12%	998,187.00	8.70%	1,240,823.00	10.82%	919,332.00	8.01%	542,486.00	4.73%	825,962.00	7.20%
Services & Operating Expenses	5000-5999	1,630,536.00	7.19%	1,632,756.00	7.20%	2,413,267.00	10.64%	1,095,248.00	4.83%	1,664,577.00	7.34%	1,171,340.00	5.16%	2,660,228.00	11.73%
Capital Outlays	6000-6999	0.00	0.00%	169,200.00	30.75%	4,700.00	0.85%	0.00	0.00%	15,745.00	2.86%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	160,489.00	3.99%	126,385.00	3.14%	176,538.00	4.39%	1,693,162.00	42.13%	110,336.00	2.75%	397,211.00	9.88%	226,691.00	5.64%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(8,033.00)	1.15%	(156,825.00)	22.45%	0.00	0.00%	0.00	0.00%	(179,179.00)	25.65%
Transfers Out/Other Uses	7610-7699	698,227.00	31.76%	0.00	0.00%	1,500,000.00	68.24%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		8,171,363.00		17,341,077.00		20,481,534.00		19,404,533.00		18,425,541.00		17,314,696.00		18,471,301.00	
D. TAX ANTICIPATION NOTES															
2013-14 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
Jul 2014 TRANS	9640	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-	0.00	
2014-15 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
TRANS TOTAL		5,000,000.00		-		-		-		-		-		0.00	
E. INTERFUND LOANS	9311/9611	700,000.00	-	-	-	-	-	-	-	-	-	(350,000.00)	-	600,000.00	
F. PRIOR YEAR TRANSACTIONS															
Revenue Limit Deferred Payments		24,738,971.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		28,050.00	11.00%	48,450.00	19.00%	7,650.00	3.00%	(58,650.00)	-23.00%	(2,550.00)	-1.00%	(22,950.00)	-9.00%	19,763.00	7.75%
Accounts Payable		7,306,555.00	90.50%	343,125.00	4.25%	282,574.00	3.50%	80,735.00	1.00%	0.00	0.00%	0.00	0.00%	40,368.00	0.50%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		17,460,466.00		(294,675.00)		(274,924.00)		(139,385.00)		(2,550.00)		(22,950.00)		(20,605.00)	
G. NET INCOME (B - C + D + E + F)		20,900,644.00		(9,804,027.00)		(2,093,891.00)		(6,848,614.00)		(6,261,310.00)		8,389,360.00		626,180.00	
ENDING CASH (A + G)		25,680,102.00		15,876,075.00		13,782,184.00		6,933,570.00		672,260.00		9,061,620.00		9,687,800.00	

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2014-15 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		9,687,800.00		13,744,116.00		13,540,817.00		5,825,853.00		2,158,975.00		10,810,123.00		4,779,458.00
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	10,302,275.00	7.71%	15,097,080.00	11.30%	10,302,275.00	7.71%	10,302,275.00	7.71%	15,097,084.00	11.30%	0.00	0.00%	133,648,946.00
Property Tax	8020-8089	825,560.00	4.28%	0.00	0.00%	2,143,878.00	11.11%	2,974,792.00	15.42%	147,513.00	0.76%	0.00	0.00%	19,288,857.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(51,975.00)	8.85%	(51,975.00)	8.85%	(51,975.00)	8.85%	(51,975.00)	8.85%	(51,975.00)	8.85%	(2,646.00)	0.45%	(587,292.00)
Federal Revenues	8100-8299	110,118.00	0.77%	1,283,105.00	9.03%	2,259,140.00	15.89%	2,018,421.00	14.20%	624,342.00	4.39%	2,256,078.00	15.87%	14,213,652.00
Other State Revenues	8300-8599	0.00	0.00%	636,351.00	8.04%	1,264,332.00	15.98%	0.00	0.00%	267,040.00	3.37%	1,890,489.00	23.89%	7,912,931.00
Other Local Revenues	8600-8799	963,986.00	6.83%	1,567,705.00	11.11%	554,286.00	3.93%	149,633.00	1.06%	1,514,210.00	10.74%	2,533,481.00	17.96%	14,104,578.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	86,888.00	25.00%	0.00	0.00%	139,021.00	40.00%	17,377.00	5.00%	347,552.00
TOTAL RECEIPTS		12,149,964.00		18,532,266.00		16,558,824.00		15,393,146.00		17,737,235.00		6,694,779.00		188,929,224.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	9,250,054.00	9.88%	9,225,346.00	9.85%	9,144,745.00	9.77%	9,321,290.00	9.95%	1,466,537.00	1.57%	380,257.00	0.41%	93,634,726.00
Classified Salaries	2000-2999	3,163,027.00	9.32%	2,999,832.00	8.84%	2,857,578.00	8.42%	3,218,499.00	9.49%	2,296,157.00	6.77%	288,023.00	0.85%	33,931,333.00
Employee Benefits	3000-3999	3,221,076.00	8.51%	3,195,304.00	8.44%	3,160,777.00	8.35%	3,227,297.00	8.53%	2,013,043.00	5.32%	116,889.00	0.31%	37,837,807.00
Books & Supplies	4000-4999	1,126,627.00	9.82%	721,013.00	6.28%	1,294,064.00	11.28%	1,240,962.00	10.82%	1,120,325.00	9.77%	420,197.00	3.66%	11,472,499.00
Services & Operating Expenses	5000-5999	945,702.00	4.17%	2,166,259.00	9.55%	2,612,194.00	11.51%	1,988,763.00	8.77%	1,519,169.00	6.70%	1,186,237.00	5.23%	22,686,276.00
Capital Outlays	6000-6999	117,500.00	21.36%	0.00	0.00%	0.00	0.00%	117,500.00	21.36%	45,356.00	8.24%	80,188.00	14.57%	550,189.00
Other Outgo	7100-7299/7400-7499	286,875.00	7.14%	397,211.00	9.88%	318,972.00	7.94%	0.00	0.00%	118,362.00	2.94%	7,000.00	0.17%	4,019,232.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(70,554.00)	10.10%	(110,721.00)	15.85%	(30,387.00)	4.35%	(142,855.00)	20.45%	(698,554.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,198,227.00
TOTAL DISBURSEMENTS		18,110,861.00		18,704,965.00		19,317,776.00		19,003,590.00		8,548,562.00		2,335,936.00		205,631,735.00
D. TAX ANTICIPATION NOTES														
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2014 TRANS	9640	-		-		(5,000,000.00)		-		-		-		0.00
2014-15 Mid Yr TRANS	9640	10,000,000.00		-		-		-		-		(10,000,000.00)		0.00
TRANS TOTAL		10,000,000.00		-		(5,000,000.00)		-		-		(10,000,000.00)		-
E. INTERFUND LOANS	9311/9611	-		-		-		(100,000.00)		(600,000.00)	100.00%	700,000.00		950,000.00
F. PRIOR YEAR TRANSACTIONS														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	24,738,971.00
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		17,213.00	6.75%	(30,600.00)	-12.00%	43,988.00	17.25%	63,750.00	25.00%	62,475.00	24.50%	78,411.00	30.75%	255,000.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	20,184.00	0.25%	0.00	0.00%	0.00	0.00%	8,073,541.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		17,213.00		(30,600.00)		43,988.00		43,566.00		62,475.00		78,411.00		16,920,430.00
G. NET INCOME (B - C + D+ E + F)		4,056,316.00		(203,299.00)		(7,714,964.00)		(3,666,878.00)		8,651,148.00		(4,862,746.00)		1,167,919.00
ENDING CASH (A + G)		13,744,116.00		13,540,817.00		5,825,853.00		2,158,975.00		10,810,123.00		5,947,377.00		5,947,377.00

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2015-16 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN
		Projected	Projected	Projected	Projected	Projected	Projected	Projected
A. BEGINNING CASH		10,810,122.00	19,735,864.00	10,876,559.00	10,511,661.00	5,235,231.00	551,295.00	9,991,602.00
B. RECEIPTS:								
Revenue Limit								
State Aid 8011	8011	6,643,250.00	6,643,250.00	16,804,107.00	11,957,849.00	11,957,849.00	16,804,107.00	11,957,849.00
Property Tax	8020-8089	0.00	926,678.00	1,103,434.00	0.00	21,945.00	6,330,673.00	4,936,860.00
PY State Aid	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other RL	8091-8099	0.00	(42,449.00)	(84,578.00)	(56,492.00)	(56,492.00)	(56,492.00)	(56,492.00)
Federal Revenues	8100-8299	0.00	109,250.00	1,871,195.00	(415,020.00)	308,011.00	3,582,956.00	214,056.00
Other State Revenues	8300-8599	0.00	0.00	621,446.00	7.85%	791,812.00	0.00	750,046.00
Other Local Revenues	8600-8799	188,288.00	1,060,994.00	27,161.00	1,136,902.00	893,047.00	979,535.00	2,356,617.00
Transfers In/Other Sources	8910-8979	0.00	0.00	0.00	0.00	0.00	0.00	137,520.00
TOTAL RECEIPTS		6,831,538.00	8,697,723.00	20,342,765.00	14,314,671.00	13,916,172.00	27,640,779.00	20,296,456.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	848,156.00	8,820,234.00	9,165,731.00	9,349,824.00	9,532,528.00	9,291,387.00	9,166,044.00
Classified Salaries	2000-2999	1,349,879.00	2,864,742.00	3,047,212.00	3,109,500.00	3,170,181.00	2,997,960.00	2,874,481.00
Employee Benefits	3000-3999	3,344,164.00	3,422,449.00	3,599,224.00	3,488,795.00	3,431,730.00	3,320,119.00	3,297,000.00
Books & Supplies	4000-4999	235,423.00	515,925.00	733,464.00	911,793.00	675,562.00	398,632.00	606,958.00
Services & Operating Expenses	5000-5999	1,631,488.00	1,634,062.00	2,415,169.00	1,096,282.00	1,665,827.00	1,172,201.00	2,662,337.00
Capital Outlays	6000-6999	0.00	122,400.00	3,400.00	0.00	11,390.00	0.00	0.00
Other Outgo	7100-7299/7400-7499	160,494.00	126,389.00	176,543.00	1,693,211.00	110,340.00	397,223.00	226,698.00
Indirect Costs	7300-7399	0.00	0.00	(7,188.00)	(140,313.00)	0.00	0.00	(160,313.00)
Transfers Out/Other Uses	7610-7699	645,000.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		8,214,604.00	17,506,201.00	20,633,555.00	19,509,092.00	18,597,558.00	17,577,522.00	18,673,205.00
D. TAX ANTICIPATION NOTES								
2014-15 Mid Yr TRANS	9640	(10,000,000.00)	-	-	-	-	-	0.00
Jul 2015 TRANS	9640	15,000,000.00	-	-	-	-	-	(15,000,000.00)
2015-16 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00
TRANS TOTAL		5,000,000.00	-	-	-	-	-	(15,000,000.00)
E. INTERFUND LOANS	9311/9611	700,000.00	-	-	-	-	(600,000.00)	3,600,000.00
F. PRIOR YEAR TRANSACTIONS								
Revenue Limit Deferred Payments		6,694,780.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		28,050.00	48,450.00	7,650.00	(58,650.00)	(2,550.00)	(22,950.00)	19,763.00
Accounts Payable		2,114,022.00	99,277.00	81,758.00	23,359.00	0.00	0.00	11,680.00
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		4,608,808.00	(50,827.00)	(74,108.00)	(82,009.00)	(2,550.00)	(22,950.00)	8,083.00
G. NET INCOME (B - C + D + E + F)		8,925,742.00	(8,859,305.00)	(364,898.00)	(5,276,430.00)	(4,683,936.00)	9,440,307.00	(9,768,666.00)
ENDING CASH (A + G)		19,735,864.00	10,876,559.00	10,511,661.00	5,235,231.00	551,295.00	9,991,602.00	222,936.00

5/23/2014

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2015-16 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		222,936.00		7,944,367.00		8,966,295.00		7,846,121.00		5,848,466.00		16,330,442.00		10,810,122.00
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	11,957,849.00	7.85%	16,804,107.00	11.04%	11,957,849.00	7.85%	11,957,849.00	7.85%	16,804,107.00	11.04%	0.00	0.00%	152,250,022.00
Property Tax	8020-8089	825,560.00	4.28%	0.00	0.00%	2,143,878.00	11.11%	2,852,316.00	14.79%	147,513.00	0.76%	0.00	0.00%	19,288,857.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(56,492.00)	8.85%	(56,492.00)	8.85%	(56,492.00)	8.85%	(56,492.00)	8.85%	(56,492.00)	8.85%	(2,873.00)	0.45%	(638,328.00)
Federal Revenues	8100-8299	235,118.00	1.65%	1,178,358.00	8.25%	2,259,140.00	15.81%	2,114,171.00	14.80%	561,915.00	3.93%	2,268,545.00	15.88%	14,287,695.00
Other State Revenues	8300-8599	0.00	0.00%	636,351.00	8.04%	1,264,351.00	15.98%	(12.00)	0.00%	267,040.00	3.37%	1,890,506.00	23.89%	7,912,972.00
Other Local Revenues	8600-8799	937,805.00	6.81%	1,516,688.00	11.02%	542,054.00	3.94%	150,014.00	1.09%	1,515,653.00	11.01%	2,458,450.00	17.86%	13,763,208.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	114,600.00	25.00%	0.00	0.00%	183,360.00	40.00%	22,920.00	5.00%	458,400.00
TOTAL RECEIPTS		13,899,840.00		20,079,012.00		18,225,380.00		17,017,846.00		19,423,096.00		6,637,548.00		207,322,826.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	9,473,919.00	9.88%	9,448,611.00	9.85%	9,366,055.00	9.77%	9,546,875.00	9.95%	1,502,052.00	1.57%	389,465.00	0.41%	95,900,881.00
Classified Salaries	2000-2999	3,213,616.00	9.32%	3,047,820.00	8.84%	2,903,300.00	8.42%	3,269,971.00	9.49%	2,332,956.00	6.77%	292,617.00	0.85%	34,474,235.00
Employee Benefits	3000-3999	3,361,892.00	8.51%	3,335,002.00	8.45%	3,298,963.00	8.35%	3,368,393.00	8.53%	2,101,037.00	5.32%	122,000.00	0.31%	39,490,768.00
Books & Supplies	4000-4999	827,878.00	9.82%	529,784.00	6.28%	950,964.00	11.28%	911,864.00	10.82%	823,255.00	9.77%	308,781.00	3.66%	8,430,283.00
Services & Operating Expenses	5000-5999	946,434.00	4.17%	2,168,044.00	9.55%	2,614,403.00	11.52%	1,990,371.00	8.77%	1,520,310.00	6.70%	1,187,308.00	5.23%	22,704,236.00
Capital Outlays	6000-6999	85,000.00	25.00%	0.00	0.00%	0.00	0.00%	85,000.00	25.00%	32,810.00	9.65%	0.00	0.00%	340,000.00
Other Outgo	7100-7299/7400-7499	286,883.00	7.14%	397,223.00	9.88%	318,982.00	7.94%	0.00	0.00%	118,363.00	2.94%	7,000.00	0.17%	4,019,349.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(63,125.00)	10.10%	(99,063.00)	15.85%	(27,188.00)	4.35%	(127,810.00)	20.45%	(625,000.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,145,000.00
TOTAL DISBURSEMENTS		18,195,622.00		18,926,484.00		19,389,542.00		19,073,411.00		8,403,595.00		2,179,361.00		206,879,752.00
D. TAX ANTICIPATION NOTES														
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		(10,000,000.00)
Jul 2015 TRANS	9640	-		-		-		-		-		-		0.00
2015-16 Mid Yr TRANS	9640	15,000,000.00		-		-		-		-		(15,000,000.00)		0.00
TRANS TOTAL		15,000,000.00		-		-		-		-		(15,000,000.00)		(10,000,000.00)
E. INTERFUND LOANS	9311/9611	(3,000,000.00)		(100,000.00)		-		-		(600,000.00)	100.00%	950,000.00		950,000.00
F. PRIOR YEAR TRANSACTIONS														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	6,694,780.00
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		17,213.00	6.75%	(30,600.00)	-12.00%	43,988.00	17.25%	63,750.00	25.00%	62,475.00	24.50%	78,411.00	30.75%	255,000.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	5,840.00	0.25%	0.00	0.00%	0.00	0.00%	2,335,936.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		17,213.00		(30,600.00)		43,988.00		57,910.00		62,475.00		78,411.00		4,613,844.00
G. NET INCOME (B - C + D+ E + F)		7,721,431.00		1,021,928.00		(1,120,174.00)		(1,997,655.00)		10,481,976.00		(9,513,402.00)		(3,993,082.00)
ENDING CASH (A + G)		7,944,367.00		8,966,295.00		7,846,121.00		5,848,466.00		16,330,442.00		6,817,040.00		6,817,040.00

State Budget Forms

2014-15

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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: Hemet USD - 1791 W. Acacia Ave, Hemet
Date: May 29, 2014

Place: Hemet USD - 1791 W. Acacia Ave, Hemet
Date: June 03, 2014
Time: 6:30 pm

Adoption Date: June 17, 2014

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetUSD.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 17, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 5,788,644.00
Less: Amount of total liabilities reserved in budget:	\$ 5,788,644.00
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 Barry D. Kayser, Ed. D
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 17, 2014

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100

E-mail: pbuckhou@hemetUSD.k12.ca.us

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	132,890,380.00	0.00	132,890,380.00	152,350,511.00	0.00	152,350,511.00	14.6%
2) Federal Revenue		8100-8299	0.00	15,336,420.00	15,336,420.00	0.00	14,213,652.00	14,213,652.00	-7.3%
3) Other State Revenue		8300-8599	3,434,401.00	9,117,115.00	12,551,516.00	3,319,959.00	4,592,972.00	7,912,931.00	-37.0%
4) Other Local Revenue		8600-8799	3,182,665.00	10,739,554.00	13,922,219.00	2,231,370.00	11,873,208.00	14,104,578.00	1.3%
5) TOTAL, REVENUES			139,507,446.00	35,193,089.00	174,700,535.00	157,901,840.00	30,679,832.00	188,581,672.00	7.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	63,365,551.00	17,758,901.00	81,124,452.00	74,878,831.00	18,755,895.00	93,634,726.00	15.4%
2) Classified Salaries		2000-2999	18,471,907.00	11,670,996.00	30,142,903.00	21,877,976.00	12,053,357.00	33,931,333.00	12.6%
3) Employee Benefits		3000-3999	23,840,771.00	8,878,524.00	32,719,295.00	28,328,559.00	9,509,248.00	37,837,807.00	15.6%
4) Books and Supplies		4000-4999	3,750,053.00	5,552,393.00	9,302,446.00	7,557,231.00	3,915,268.00	11,472,499.00	23.3%
5) Services and Other Operating Expenditures		5000-5999	10,669,460.00	7,393,354.00	18,062,814.00	15,542,234.00	7,144,042.00	22,686,276.00	25.6%
6) Capital Outlay		6000-6999	589,783.00	159,856.00	749,639.00	370,888.00	179,301.00	550,189.00	-26.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	222,014.00	4,117,881.00	4,339,895.00	12,883.00	4,006,349.00	4,019,232.00	-7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,104,179.00)	1,454,295.00	(649,884.00)	(1,931,593.00)	1,233,039.00	(698,554.00)	7.5%
9) TOTAL, EXPENDITURES			118,805,360.00	56,986,200.00	175,791,560.00	146,637,009.00	56,796,499.00	203,433,508.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,702,086.00	(21,793,111.00)	(1,091,025.00)	11,264,831.00	(26,116,667.00)	(14,851,836.00)	1261.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	375,027.00	375,027.00	0.00	347,552.00	347,552.00	-7.3%
b) Transfers Out		7600-7629	4,484,288.00	0.00	4,484,288.00	2,198,227.00	0.00	2,198,227.00	-51.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,975,882.00)	20,975,882.00	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,460,170.00)	21,350,909.00	(4,109,261.00)	(25,241,687.00)	23,391,012.00	(1,850,675.00)	-55.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,758,084.00)	(442,202.00)	(5,200,286.00)	(13,976,856.00)	(2,725,655.00)	(16,702,511.00)	221.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,974,893.00	4,991,644.00	35,966,537.00	26,216,809.00	4,549,442.00	30,766,251.00	-14.5%
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)			30,974,893.00	4,991,644.00	35,966,537.00	26,216,809.00	4,549,442.00	30,766,251.00	-14.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,974,893.00	4,991,644.00	35,966,537.00	26,216,809.00	4,549,442.00	30,766,251.00	-14.5%
2) Ending Balance, June 30 (E + F1e)			26,216,809.00	4,549,442.00	30,766,251.00	12,239,953.00	1,823,787.00	14,063,740.00	-54.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	255,594.00	0.00	255,594.00	255,000.00	0.00	255,000.00	-0.2%
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			0.00	4,549,442.00	4,549,442.00	0.00	1,823,787.00	1,823,787.00	-59.9%
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	16,921,215.00	0.00	16,921,215.00	1,678,453.00	0.00	1,678,453.00	-90.1%
Site Discretionary Carry Over - 0001	0000	9780				669,117.00		669,117.00	
Business Summit - 0014	0000	9780				11,051.00		11,051.00	
CSEA/Mngmnt H&W Holding - 0095	0000	9780				377,092.00		377,092.00	
Equip Replacement - 0301	0000	9780				26,721.00		26,721.00	
Donations - 0600	0000	9780				287,442.00		287,442.00	
ROTC - 0605	0000	9780				10,245.00		10,245.00	
Unclaimed Property - 0800	0000	9780				19,838.00		19,838.00	
Site Lottery Carry Over	1100	9780				276,947.00		276,947.00	
Site Discretionary Carry Over - 0001	0000	9780	815,731.00		815,731.00				
Business Summit - 0014	0000	9780	11,051.00		11,051.00				
HTA H&W Holding Acct - 0091	0000	9780	1,160,335.00		1,160,335.00				
CSEA/Mngmnt H&W Holding - 0095	0000	9780	527,092.00		527,092.00				
Equipment Replacement - 0301	0000	9780	229,944.00		229,944.00				
ERate - 0390	0000	9780	330,800.00		330,800.00				
Donations - 0600	0000	9780	287,442.00		287,442.00				
ROTC - 0605	0000	9780	10,245.00		10,245.00				
Unclaimed Property - 0800	0000	9780	19,838.00		19,838.00				
Adult Ed - 0852	0000	9780	884,331.00		884,331.00				
LCAP - Initiatives 2015-16	0000	9780	12,367,459.00		12,367,459.00				
Site Lottery Carry Over - 1101	1100	9780	276,947.00		276,947.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,015,000.00	0.00	9,015,000.00	10,281,500.00	0.00	10,281,500.00	14.0%
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	2,518,692.00	(2,007,978.00)	510,714.00				
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	27,075,700.00	3,191,165.00	30,266,865.00				
4) Due from Grantor Government		9290	0.00	3,366,255.00	3,366,255.00				
5) Due from Other Funds		9310	128,417.00	0.00	128,417.00				
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			29,722,809.00	4,549,442.00	34,272,251.00				
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	3,500,000.00	0.00	3,500,000.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,000.00	0.00	6,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,506,000.00	0.00	3,506,000.00				
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 (G9 + H2) - (I6 + J2)			26,216,809.00	4,549,442.00	30,766,251.00				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	94,853,031.00	0.00	94,853,031.00	114,469,727.00	0.00	114,469,727.00	20.7%
Education Protection Account State Aid - Current Year		8012	19,316,710.00	0.00	19,316,710.00	19,179,219.00	0.00	19,179,219.00	-0.7%
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	347,820.00	0.00	347,820.00	347,820.00	0.00	347,820.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	450.00	0.00	450.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	20,417,887.00	0.00	20,417,887.00	20,417,887.00	0.00	20,417,887.00	0.0%
Unsecured Roll Taxes		8042	1,125,379.00	0.00	1,125,379.00	1,125,379.00	0.00	1,125,379.00	0.0%
Prior Years' Taxes		8043	1,535,925.00	0.00	1,535,925.00	1,535,925.00	0.00	1,535,925.00	0.0%
Supplemental Taxes		8044	365,221.00	0.00	365,221.00	365,221.00	0.00	365,221.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,123,818.00)	0.00	(6,123,818.00)	(6,123,818.00)	0.00	(6,123,818.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,640,716.00	0.00	1,640,716.00	1,620,443.00	0.00	1,620,443.00	-1.2%
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			133,479,321.00	0.00	133,479,321.00	152,937,803.00	0.00	152,937,803.00	14.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(539,217.00)	0.00	(539,217.00)	(587,292.00)	0.00	(587,292.00)	8.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	(49,724.00)	0.00	(49,724.00)	0.00	0.00	0.00	-100.0%
TOTAL, LCFF SOURCES			132,890,380.00	0.00	132,890,380.00	152,350,511.00	0.00	152,350,511.00	14.6%
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	4,351,559.00	4,351,559.00	0.00	4,258,742.00	4,258,742.00	-2.1%
Special Education Discretionary Grants		8182	0.00	439,257.00	439,257.00	0.00	214,605.00	214,605.00	-51.1%
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	1,069,269.00	1,069,269.00	0.00	1,036,190.00	1,036,190.00	-3.1%
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		6,235,644.00	6,235,644.00		5,863,115.00	5,863,115.00	-6.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		345,956.00	345,956.00		688,050.00	688,050.00	98.9%
NCLB: Title III, Immigrant Education Program	4201	8290		20,405.00	20,405.00		18,011.00	18,011.00	-11.7%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		478,285.00	478,285.00		324,774.00	324,774.00	-32.1%
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		140,148.00	140,148.00		59,487.00	59,487.00	-57.6%
Vocational and Applied Technology Education	3500-3699	8290		197,741.00	197,741.00		197,741.00	197,741.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,058,156.00	2,058,156.00	0.00	1,552,937.00	1,552,937.00	-24.5%
TOTAL, FEDERAL REVENUE			0.00	15,336,420.00	15,336,420.00	0.00	14,213,652.00	14,213,652.00	-7.3%
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	736,185.00	0.00	736,185.00	733,379.00	0.00	733,379.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	2,569,406.00	718,820.00	3,288,226.00	2,561,580.00	609,900.00	3,171,480.00	-3.6%
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		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		279,452.00	279,452.00		194,778.00	194,778.00	-30.3%
California Clean Energy Jobs Act	6230	8590		68,459.00	68,459.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		4,226,000.00	4,226,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	128,810.00	1,278,982.00	1,407,792.00	25,000.00	1,242,892.00	1,267,892.00	-9.9%
TOTAL, OTHER STATE REVENUE			3,434,401.00	9,117,115.00	12,551,516.00	3,319,959.00	4,592,972.00	7,912,931.00	-37.0%

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)	
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	2,650,000.00	2,650,000.00	0.00	2,650,000.00	2,650,000.00	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	3,700.00	0.00	3,700.00	0.00	0.00	0.00	-100.0%
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	270,500.00	0.00	270,500.00	265,000.00	0.00	265,000.00	-2.0%
Interest		8660	94,832.00	0.00	94,832.00	140,200.00	0.00	140,200.00	47.8%
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	212,088.00	0.00	212,088.00	245,000.00	0.00	245,000.00	15.5%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	66,000.00	0.00	66,000.00	70,000.00	0.00	70,000.00	6.1%
Interagency Services		8677	359,000.00	25,000.00	384,000.00	365,000.00	25,000.00	390,000.00	1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(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	2,176,545.00	15,173.00	2,191,718.00	1,146,170.00	10,000.00	1,156,170.00	-47.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,049,381.00	8,049,381.00		9,188,208.00	9,188,208.00	14.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,182,665.00	10,739,554.00	13,922,219.00	2,231,370.00	11,873,208.00	14,104,578.00	1.3%
TOTAL, REVENUES			139,507,446.00	35,193,089.00	174,700,535.00	157,901,840.00	30,679,832.00	188,581,672.00	7.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,041,864.00	13,162,771.00	67,204,635.00	63,826,106.00	13,755,745.00	77,581,851.00	15.4%
Certificated Pupil Support Salaries		1200	2,278,077.00	3,141,607.00	5,419,684.00	3,108,403.00	3,580,981.00	6,689,384.00	23.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,832,670.00	1,078,118.00	7,910,788.00	7,747,348.00	951,098.00	8,698,446.00	10.0%
Other Certificated Salaries		1900	212,940.00	376,405.00	589,345.00	196,974.00	468,071.00	665,045.00	12.8%
TOTAL, CERTIFICATED SALARIES			63,365,551.00	17,758,901.00	81,124,452.00	74,878,831.00	18,755,895.00	93,634,726.00	15.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	557,853.00	6,083,055.00	6,640,908.00	858,609.00	6,410,939.00	7,269,548.00	9.5%
Classified Support Salaries		2200	6,321,310.00	3,306,574.00	9,627,884.00	7,208,111.00	3,442,168.00	10,650,279.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	3,147,261.00	254,513.00	3,401,774.00	3,479,409.00	248,109.00	3,727,518.00	9.6%
Clerical, Technical and Office Salaries		2400	6,267,598.00	698,030.00	6,965,628.00	7,858,243.00	704,178.00	8,562,421.00	22.9%
Other Classified Salaries		2900	2,177,885.00	1,328,824.00	3,506,709.00	2,473,604.00	1,247,963.00	3,721,567.00	6.1%
TOTAL, CLASSIFIED SALARIES			18,471,907.00	11,670,996.00	30,142,903.00	21,877,976.00	12,053,357.00	33,931,333.00	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,187,622.00	1,409,736.00	6,597,358.00	7,080,816.00	1,717,468.00	8,798,284.00	33.4%
PERS		3201-3202	2,927,789.00	2,029,499.00	4,957,288.00	3,581,345.00	2,080,697.00	5,662,042.00	14.2%
OASDI/Medicare/Alternative		3301-3302	2,150,984.00	1,115,234.00	3,266,218.00	2,680,473.00	1,211,279.00	3,891,752.00	19.2%
Health and Welfare Benefits		3401-3402	9,177,772.00	3,508,532.00	12,686,304.00	11,227,689.00	3,725,631.00	14,953,320.00	17.9%
Unemployment Insurance		3501-3502	40,568.00	15,425.00	55,993.00	48,387.00	15,412.00	63,799.00	13.9%
Workers' Compensation		3601-3602	1,670,499.00	598,776.00	2,269,275.00	1,838,382.00	585,377.00	2,423,759.00	6.8%
OPEB, Allocated		3701-3702	198,745.00	65,890.00	264,635.00	196,780.00	57,306.00	254,086.00	-4.0%
OPEB, Active Employees		3751-3752	263,194.00	135,432.00	398,626.00	247,359.00	116,078.00	363,437.00	-8.8%
Other Employee Benefits		3901-3902	2,223,598.00	0.00	2,223,598.00	1,427,328.00	0.00	1,427,328.00	-35.8%
TOTAL, EMPLOYEE BENEFITS			23,840,771.00	8,878,524.00	32,719,295.00	28,328,559.00	9,509,248.00	37,837,807.00	15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	156.00	1,302,730.00	1,302,886.00	0.00	616,000.00	616,000.00	-52.7%
Books and Other Reference Materials		4200	23,168.00	223,519.00	246,687.00	43,898.00	79,303.00	123,201.00	-50.1%
Materials and Supplies		4300	3,093,083.00	2,681,918.00	5,775,001.00	5,004,290.00	2,891,206.00	7,895,496.00	36.7%
Noncapitalized Equipment		4400	627,688.00	1,344,183.00	1,971,871.00	2,509,043.00	328,759.00	2,837,802.00	43.9%
Food		4700	5,958.00	43.00	6,001.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,750,053.00	5,552,393.00	9,302,446.00	7,557,231.00	3,915,268.00	11,472,499.00	23.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	435,000.00	1,366,466.00	1,801,466.00	0.00	1,266,000.00	1,266,000.00	-29.7%
Travel and Conferences		5200	194,032.00	271,115.00	465,147.00	349,828.00	199,526.00	549,354.00	18.1%
Dues and Memberships		5300	39,853.00	1,299.00	41,152.00	42,155.00	100.00	42,255.00	2.7%
Insurance		5400 - 5450	786,305.00	0.00	786,305.00	785,600.00	0.00	785,600.00	-0.1%
Operations and Housekeeping Services		5500	4,365,250.00	39,000.00	4,404,250.00	4,449,661.00	40,000.00	4,489,661.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,120,755.00	588,804.00	1,709,559.00	1,305,679.00	539,546.00	1,845,225.00	7.9%
Transfers of Direct Costs		5710	(625,510.00)	625,510.00	0.00	(483,771.00)	483,771.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(193,568.00)	15,688.00	(177,880.00)	(818,156.00)	10,000.00	(808,156.00)	354.3%
Professional/Consulting Services and Operating Expenditures		5800	3,503,032.00	4,458,531.00	7,961,563.00	8,622,475.00	4,584,121.00	13,206,596.00	65.9%
Communications		5900	1,044,311.00	26,941.00	1,071,252.00	1,288,763.00	20,978.00	1,309,741.00	22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,669,460.00	7,393,354.00	18,062,814.00	15,542,234.00	7,144,042.00	22,686,276.00	25.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,242.00	24,815.00	63,057.00	16,648.00	0.00	16,648.00	-73.6%
Buildings and Improvements of Buildings		6200	303,985.00	42,541.00	346,526.00	63,540.00	0.00	63,540.00	-81.7%
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	111,974.00	58,384.00	170,358.00	290,700.00	179,301.00	470,001.00	175.9%
Equipment Replacement		6500	135,582.00	34,116.00	169,698.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			589,783.00	159,856.00	749,639.00	370,888.00	179,301.00	550,189.00	-26.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,784.00	0.00	6,784.00	7,000.00	0.00	7,000.00	3.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,705.00	2,275,218.00	2,284,923.00	471.00	1,599,677.00	1,600,148.00	-30.0%
Other Debt Service - Principal		7439	205,525.00	1,842,663.00	2,048,188.00	5,412.00	2,406,672.00	2,412,084.00	17.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			222,014.00	4,117,881.00	4,339,895.00	12,883.00	4,006,349.00	4,019,232.00	-7.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,454,295.00)	1,454,295.00	0.00	(1,233,039.00)	1,233,039.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(649,884.00)	0.00	(649,884.00)	(698,554.00)	0.00	(698,554.00)	7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,104,179.00)	1,454,295.00	(649,884.00)	(1,931,593.00)	1,233,039.00	(698,554.00)	7.5%
TOTAL, EXPENDITURES			118,805,360.00	56,986,200.00	175,791,560.00	146,637,009.00	56,796,499.00	203,433,508.00	15.7%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	375,027.00	375,027.00	0.00	347,552.00	347,552.00	-7.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	375,027.00	375,027.00	0.00	347,552.00	347,552.00	-7.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	173,688.00	0.00	173,688.00	121,527.00	0.00	121,527.00	-30.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,310,600.00	0.00	4,310,600.00	2,076,700.00	0.00	2,076,700.00	-51.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,484,288.00	0.00	4,484,288.00	2,198,227.00	0.00	2,198,227.00	-51.0%
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	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,975,882.00)	20,975,882.00	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,975,882.00)	20,975,882.00	0.00	(23,043,460.00)	23,043,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(25,460,170.00)	21,350,909.00	(4,109,261.00)	(25,241,687.00)	23,391,012.00	(1,850,675.00)	-55.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	72,281.00	115,538.00
6300	Lottery: Instructional Materials	499,161.00	493,061.00
6500	Special Education	157,127.00	182,710.00
6512	Special Ed: Mental Health Services	1,417,844.00	1,032,478.00
7405	Common Core State Standards Implementation	2,403,029.00	0.00
Total, Restricted Balance		<u>4,549,442.00</u>	<u>1,823,787.00</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,461,569.00	4,369,368.00	26.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	530,693.00	493,297.00	-7.0%
4) Other Local Revenue		8600-8799	433,139.00	417,603.00	-3.6%
5) TOTAL, REVENUES			4,425,401.00	5,280,268.00	19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,924,709.00	2,407,512.00	25.1%
2) Classified Salaries		2000-2999	303,126.00	393,840.00	29.9%
3) Employee Benefits		3000-3999	523,905.00	734,001.00	40.1%
4) Books and Supplies		4000-4999	294,451.00	399,668.00	35.7%
5) Services and Other Operating Expenditures		5000-5999	863,036.00	1,015,512.00	17.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,909,227.00	4,950,533.00	26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			516,174.00	329,735.00	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	100,000.00	19900.0%
b) Transfers Out		7600-7629	375,027.00	347,552.00	-7.3%
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			(374,527.00)	(247,552.00)	-33.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,647.00	82,183.00	-42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,272,162.00	1,413,809.00	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,272,162.00	1,413,809.00	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,272,162.00	1,413,809.00	11.1%
2) Ending Balance, June 30 (E + F1e)			1,413,809.00	1,495,992.00	5.8%
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	126,860.00	85,498.00	-32.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,286,949.00	1,410,494.00	9.6%
CPHS - LCFF	0000	9780		80,810.00	
CPHS Donations	0000	9780		2,804.00	
WCA - LCFF	0000	9780		1,204,376.00	
WCA - Donations	0000	9780		33,415.00	
WCA - LCFF Supplemental/Concentration	0000	9780		43,196.00	
CPHS Lottery	1100	9780		5,855.00	
WCA Lottery	1100	9780		40,038.00	
CPHS - LCFF	0000	9780	43,210.00		
CPHS - Donations	0000	9780	2,804.00		
WCA - LCFF	0000	9780	1,161,627.00		
WCA - Donations	0000	9780	33,415.00		
CPHS - Lottery	1100	9780	5,855.00		
WCA - Lottery	1100	9780	40,038.00		
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	1,093,507.00		
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	320,302.00		
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			1,413,809.00		
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)			1,413,809.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,531,357.00	3,194,207.00	26.2%
Education Protection Account State Aid - Current Year		8012	390,251.00	626,251.00	60.5%
State Aid - Prior Years		8019	(21,631.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	511,868.00	548,910.00	7.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	49,724.00	0.00	-100.0%
TOTAL, LCFF SOURCES			3,461,569.00	4,369,368.00	26.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,083.00	12,636.00	148.6%
Lottery - Unrestricted and Instructional Materials		8560	88,656.00	98,759.00	11.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	279,052.00	349,553.00	25.3%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	51,125.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	75,160.00	0.00	-100.0%
All Other State Revenue	All Other	8590	31,617.00	32,349.00	2.3%
TOTAL, OTHER STATE REVENUE			530,693.00	493,297.00	-7.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,334.00	2,400.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	86,398.00	100,000.00	15.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	343,407.00	315,203.00	-8.2%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			433,139.00	417,603.00	-3.6%
TOTAL, REVENUES			4,425,401.00	5,280,268.00	19.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,572,759.00	1,926,597.00	22.5%
Certificated Pupil Support Salaries		1200	0.00	110,788.00	New
Certificated Supervisors' and Administrators' Salaries		1300	351,950.00	370,127.00	5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,924,709.00	2,407,512.00	25.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56.00	0.00	-100.0%
Classified Support Salaries		2200	42,283.00	51,323.00	21.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	178,316.00	222,289.00	24.7%
Other Classified Salaries		2900	82,471.00	120,228.00	45.8%
TOTAL, CLASSIFIED SALARIES			303,126.00	393,840.00	29.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,159.00	227,752.00	39.6%
PERS		3201-3202	44,280.00	57,143.00	29.0%
OASDI/Medicare/Alternative		3301-3302	45,390.00	60,493.00	33.3%
Health and Welfare Benefits		3401-3402	212,577.00	321,094.00	51.0%
Unemployment Insurance		3501-3502	1,150.00	1,400.00	21.7%
Workers' Compensation		3601-3602	45,385.00	53,227.00	17.3%
OPEB, Allocated		3701-3702	4,965.00	5,211.00	5.0%
OPEB, Active Employees		3751-3752	6,999.00	7,681.00	9.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			523,905.00	734,001.00	40.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	12,240.00	29,000.00	136.9%
Books and Other Reference Materials		4200	345.00	350.00	1.4%
Materials and Supplies		4300	149,330.00	225,935.00	51.3%
Noncapitalized Equipment		4400	132,474.00	144,383.00	9.0%
Food		4700	62.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			294,451.00	399,668.00	35.7%

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	4,313.00	6,536.00	51.5%
Dues and Memberships		5300	3,198.00	3,950.00	23.5%
Insurance		5400-5450	9,960.00	10,934.00	9.8%
Operations and Housekeeping Services		5500	56,841.00	62,100.00	9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	467,252.00	592,032.00	26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,726.00	183,648.00	17.2%
Professional/Consulting Services and Operating Expenditures		5800	153,553.00	147,986.00	-3.6%
Communications		5900	11,193.00	8,326.00	-25.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			863,036.00	1,015,512.00	17.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,909,227.00	4,950,533.00	26.6%

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	500.00	100,000.00	19900.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500.00	100,000.00	19900.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	375,027.00	347,552.00	-7.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,027.00	347,552.00	-7.3%
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)			(374,527.00)	(247,552.00)	-33.9%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6300	Lottery: Instructional Materials	44,381.00	34,373.00
7405	Common Core State Standards Implementation	31,354.00	0.00
Total, Restricted Balance		126,860.00	85,498.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	100.00	0.00	-100.0%
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			100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100.00	0.00	-100.0%
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			100.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

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%
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					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100.00	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	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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			100.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100.00	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%
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)			100.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,500.00	188,500.00	0.0%
3) Other State Revenue		8300-8599	1,246,196.00	1,371,187.00	10.0%
4) Other Local Revenue		8600-8799	36,282.00	0.00	-100.0%
5) TOTAL, REVENUES			1,470,978.00	1,559,687.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	477,215.00	451,749.00	-5.3%
2) Classified Salaries		2000-2999	522,171.00	581,522.00	11.4%
3) Employee Benefits		3000-3999	317,451.00	313,006.00	-1.4%
4) Books and Supplies		4000-4999	32,842.00	33,466.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	226,250.00	224,760.00	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,478.00	76,711.00	-15.2%
9) TOTAL, EXPENDITURES			1,666,407.00	1,681,214.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(195,429.00)	(121,527.00)	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	173,688.00	121,527.00	-30.0%
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			173,688.00	121,527.00	-30.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,741.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,800.00	7,059.00	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,800.00	7,059.00	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,800.00	7,059.00	-75.5%
2) Ending Balance, June 30 (E + F1e)			7,059.00	7,059.00	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			7,059.00	7,059.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,434.00		
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	5,625.00		
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			7,059.00		
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)			7,059.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	188,500.00	188,500.00	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			188,500.00	188,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,500.00	11,500.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,227,196.00	1,352,187.00	10.2%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
TOTAL, OTHER STATE REVENUE			1,246,196.00	1,371,187.00	10.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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					
Child Development Parent Fees		8673	36,282.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,282.00	0.00	-100.0%
TOTAL, REVENUES			1,470,978.00	1,559,687.00	6.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	399,355.00	366,358.00	-8.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,860.00	85,391.00	9.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			477,215.00	451,749.00	-5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	399,406.00	433,444.00	8.5%
Classified Support Salaries		2200	6,445.00	18,106.00	180.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,320.00	129,972.00	11.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			522,171.00	581,522.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,370.00	35,506.00	9.7%
PERS		3201-3202	87,112.00	94,509.00	8.5%
OASDI/Medicare/Alternative		3301-3302	44,198.00	48,998.00	10.9%
Health and Welfare Benefits		3401-3402	122,575.00	106,082.00	-13.5%
Unemployment Insurance		3501-3502	521.00	516.00	-1.0%
Workers' Compensation		3601-3602	21,744.00	19,633.00	-9.7%
OPEB, Allocated		3701-3702	2,360.00	1,923.00	-18.5%
OPEB, Active Employees		3751-3752	6,571.00	5,839.00	-11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			317,451.00	313,006.00	-1.4%
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	31,220.00	32,466.00	4.0%
Noncapitalized Equipment		4400	1,622.00	1,000.00	-38.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,842.00	33,466.00	1.9%

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	4,950.00	3,000.00	-39.4%
Dues and Memberships		5300	241.00	150.00	-37.8%
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	200,050.00	201,000.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	15,157.00	15,260.00	0.7%
Communications		5900	5,852.00	5,350.00	-8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,250.00	224,760.00	-0.7%
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	90,478.00	76,711.00	-15.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,478.00	76,711.00	-15.2%
TOTAL, EXPENDITURES			1,666,407.00	1,681,214.00	0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	173,688.00	121,527.00	-30.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			173,688.00	121,527.00	-30.0%
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)			173,688.00	121,527.00	-30.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,347,116.00	10,366,440.00	0.2%
3) Other State Revenue		8300-8599	800,000.00	798,942.00	-0.1%
4) Other Local Revenue		8600-8799	1,099,000.00	1,077,077.00	-2.0%
5) TOTAL, REVENUES			12,246,116.00	12,242,459.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,116,701.00	4,169,480.00	1.3%
3) Employee Benefits		3000-3999	1,688,338.00	1,602,671.00	-5.1%
4) Books and Supplies		4000-4999	4,774,587.00	5,169,052.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	654,510.00	574,413.00	-12.2%
6) Capital Outlay		6000-6999	209,200.00	105,000.00	-49.8%
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	559,406.00	621,843.00	11.2%
9) TOTAL, EXPENDITURES			12,002,742.00	12,242,459.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			243,374.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			243,374.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,210,084.00	5,453,458.00	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,210,084.00	5,453,458.00	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,210,084.00	5,453,458.00	4.7%
2) Ending Balance, June 30 (E + F1e)			5,453,458.00	5,453,458.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	425,000.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,028,458.00	5,453,458.00	8.5%
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	400,834.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,622,041.00		
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	1,325,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,000.00		
6) Stores		9320	425,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,778,875.00		
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	175,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	128,417.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,500.00		
6) TOTAL, LIABILITIES			325,417.00		
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)			5,453,458.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,347,116.00	10,366,440.00	0.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,347,116.00	10,366,440.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	800,000.00	798,942.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			800,000.00	798,942.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	3,755.00	0.00	-100.0%
Food Service Sales		8634	1,084,160.00	1,070,614.00	-1.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	6,463.00	-28.2%
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	2,085.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,099,000.00	1,077,077.00	-2.0%
TOTAL, REVENUES			12,246,116.00	12,242,459.00	0.0%

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	2,863,682.00	2,906,474.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	630,740.00	667,560.00	5.8%
Clerical, Technical and Office Salaries		2400	491,907.00	471,888.00	-4.1%
Other Classified Salaries		2900	130,372.00	123,558.00	-5.2%
TOTAL, CLASSIFIED SALARIES			4,116,701.00	4,169,480.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	683,819.00	649,840.00	-5.0%
OASDI/Medicare/Alternative		3301-3302	332,935.00	293,984.00	-11.7%
Health and Welfare Benefits		3401-3402	553,722.00	535,255.00	-3.3%
Unemployment Insurance		3501-3502	1,969.00	2,085.00	5.9%
Workers' Compensation		3601-3602	74,798.00	79,222.00	5.9%
OPEB, Allocated		3701-3702	8,543.00	7,757.00	-9.2%
OPEB, Active Employees		3751-3752	32,552.00	34,528.00	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,688,338.00	1,602,671.00	-5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	446,268.00	551,784.00	23.6%
Noncapitalized Equipment		4400	94,319.00	26,000.00	-72.4%
Food		4700	4,234,000.00	4,591,268.00	8.4%
TOTAL, BOOKS AND SUPPLIES			4,774,587.00	5,169,052.00	8.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,000.00	15,000.00	-16.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	212,051.00	224,800.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,000.00	477,835.00	-16.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(187,041.00)	(191,957.00)	2.6%
Professional/Consulting Services and Operating Expenditures		5800	22,500.00	28,535.00	26.8%
Communications		5900	20,000.00	20,200.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			654,510.00	574,413.00	-12.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	65,000.00	60,000.00	-7.7%
Equipment		6400	144,200.00	45,000.00	-68.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			209,200.00	105,000.00	-49.8%
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	559,406.00	621,843.00	11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			559,406.00	621,843.00	11.2%
TOTAL, EXPENDITURES			12,002,742.00	12,242,459.00	2.0%

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

Description	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	3,000.00	3,700.00	23.3%
5) TOTAL, REVENUES			3,000.00	3,700.00	23.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	264,862.00	450,000.00	69.9%
5) Services and Other Operating Expenditures		5000-5999	755,988.00	903,000.00	19.4%
6) Capital Outlay		6000-6999	849,066.00	200,000.00	-76.4%
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			1,869,916.00	1,553,000.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,866,916.00)	(1,549,300.00)	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	710,000.00	1,500,000.00	111.3%
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			710,000.00	1,500,000.00	111.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,156,916.00)	(49,300.00)	-95.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,822,734.00	665,818.00	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,822,734.00	665,818.00	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,822,734.00	665,818.00	-63.5%
2) Ending Balance, June 30 (E + F1e)			665,818.00	616,518.00	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	665,818.00	616,518.00	-7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	665,818.00		
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			665,818.00		
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)			665,818.00		

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	3,000.00	3,700.00	23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,700.00	23.3%
TOTAL, REVENUES			3,000.00	3,700.00	23.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264,862.00	450,000.00	69.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264,862.00	450,000.00	69.9%

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	429,918.00	550,000.00	27.9%
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	326,070.00	353,000.00	8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			755,988.00	903,000.00	19.4%
CAPITAL OUTLAY					
Land Improvements		6170	103,291.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	611,175.00	200,000.00	-67.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	134,600.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			849,066.00	200,000.00	-76.4%
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			1,869,916.00	1,553,000.00	-16.9%

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	710,000.00	1,500,000.00	111.3%
(a) TOTAL, INTERFUND TRANSFERS IN			710,000.00	1,500,000.00	111.3%
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)			710,000.00	1,500,000.00	111.3%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	0.00	-100.0%
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			3,600,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,600,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,600,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,600,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,600,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,600,000.00	3,600,000.00	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	3,600,000.00	3,600,000.00	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	3,600,000.00		
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			3,600,000.00		
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)			3,600,000.00		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,600,000.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,700.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,500,000.00	1,502,700.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	1,502,700.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	1,502,700.00	0.2%
2) Ending Balance, June 30 (E + F1e)			1,502,700.00	1,502,700.00	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,502,700.00	1,502,700.00	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	1,502,700.00		
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			1,502,700.00		
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)			1,502,700.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	0.00	-100.0%
TOTAL, REVENUES			2,700.00	0.00	-100.0%

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

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	86,612.00	65,000.00	-25.0%
5) TOTAL, REVENUES			86,612.00	65,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	293.00	0.00	-100.0%
3) Employee Benefits		3000-3999	66.00	0.00	-100.0%
4) Books and Supplies		4000-4999	50,338.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	31,536.00	16,485.00	-47.7%
6) Capital Outlay		6000-6999	14,346,090.00	7,593,403.00	-47.1%
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			14,428,323.00	7,609,888.00	-47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,341,711.00)	(7,544,888.00)	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,341,711.00)	(7,544,888.00)	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,323,891.00	12,982,180.00	-52.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,323,891.00	12,982,180.00	-52.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,323,891.00	12,982,180.00	-52.5%
2) Ending Balance, June 30 (E + F1e)			12,982,180.00	5,437,292.00	-58.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,982,180.00	5,437,292.00	-58.1%
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	14,891,337.00		
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			14,891,337.00		
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	1,909,157.00		
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			1,909,157.00		
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)			12,982,180.00		

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	83,500.00	65,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,112.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,612.00	65,000.00	-25.0%
TOTAL, REVENUES			86,612.00	65,000.00	-25.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	293.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			293.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	24.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1.00	0.00	-100.0%
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			66.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,229.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,109.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,338.00	0.00	-100.0%
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	10,450.00	16,235.00	55.4%
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	164.00	250.00	52.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	20,514.00	0.00	-100.0%
Communications		5900	408.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,536.00	16,485.00	-47.7%
CAPITAL OUTLAY					
Land		6100	23,112.00	16,377.00	-29.1%
Land Improvements		6170	169,218.00	2,039,341.00	1105.2%
Buildings and Improvements of Buildings		6200	14,153,760.00	5,537,685.00	-60.9%
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			14,346,090.00	7,593,403.00	-47.1%
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			14,428,323.00	7,609,888.00	-47.3%

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

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

Description	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	227,318.00	222,087.00	-2.3%
5) TOTAL, REVENUES			227,318.00	222,087.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,508.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	66,212.00	32,835.00	-50.4%
6) Capital Outlay		6000-6999	801,818.00	466,552.00	-41.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			882,538.00	499,387.00	-43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(655,220.00)	(277,300.00)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,220.00)	(277,300.00)	-57.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,354,467.00	2,699,247.00	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,354,467.00	2,699,247.00	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,354,467.00	2,699,247.00	-19.5%
2) Ending Balance, June 30 (E + F1e)			2,699,247.00	2,421,947.00	-10.3%
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			2,699,247.00	2,421,947.00	-10.3%
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	3,320,600.00		
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	28,790.00		
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			3,349,390.00		
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	650,144.00		
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			650,144.00		
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)			2,699,246.00		

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	12,306.00	9,587.00	-22.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	215,000.00	212,500.00	-1.2%
Other Local Revenue All Other Local Revenue					
		8699	12.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			227,318.00	222,087.00	-2.3%
TOTAL, REVENUES			227,318.00	222,087.00	-2.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	14,508.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,508.00	0.00	-100.0%

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	988.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	65,224.00	32,835.00	-49.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,212.00	32,835.00	-50.4%
CAPITAL OUTLAY					
Land		6100	4,725.00	0.00	-100.0%
Land Improvements		6170	87,472.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	709,621.00	466,552.00	-34.3%
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			801,818.00	466,552.00	-41.8%
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			882,538.00	499,387.00	-43.4%

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

Description	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	240,193.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	130.00	150.00	15.4%
5) TOTAL, REVENUES			240,323.00	150.00	-99.9%
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	150,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,247,000.00	1,343,750.00	7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,247,000.00	1,493,750.00	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,006,677.00)	(1,493,600.00)	48.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	476,700.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,247,000.00	1,343,750.00	7.8%
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			1,247,000.00	1,820,450.00	46.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,323.00	326,850.00	36.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,426.00	273,749.00	719.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,426.00	273,749.00	719.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,426.00	273,749.00	719.0%
2) Ending Balance, June 30 (E + F1e)			273,749.00	600,599.00	119.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			265,675.00	265,675.00	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	8,074.00	334,924.00	4048.2%
JWiens PTA Shade Structure	0000	9780		8,074.00	
Equipment Replacement Reserves	0000	9780		326,850.00	
JWiens PTA Shade Structure	0000	9780	8,074.00		
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	273,749.00		
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			273,749.00		
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)			273,749.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	240,193.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			240,193.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	130.00	150.00	15.4%
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			130.00	150.00	15.4%
TOTAL, REVENUES			240,323.00	150.00	-99.9%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,247,000.00	1,343,750.00	7.8%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,247,000.00	1,343,750.00	7.8%
TOTAL, EXPENDITURES			1,247,000.00	1,493,750.00	19.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	476,700.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	476,700.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,247,000.00	1,343,750.00	7.8%
(c) TOTAL, SOURCES			1,247,000.00	1,343,750.00	7.8%
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)			1,247,000.00	1,820,450.00	46.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
5810	Other Restricted Federal	167.00	167.00
6230	California Clean Energy Jobs Act	240,193.00	240,193.00
9010	Other Restricted Local	25,315.00	25,315.00
Total, Restricted Balance		<u>265,675.00</u>	<u>265,675.00</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,906,504.00	13,387,691.00	-3.7%
5) TOTAL, REVENUES			13,906,504.00	13,387,691.00	-3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,237,866.00	7,060,074.00	13.2%
3) Employee Benefits		3000-3999	1,939,934.00	2,479,517.00	27.8%
4) Books and Supplies		4000-4999	2,057,826.00	1,972,850.00	-4.1%
5) Services and Other Operating Expenses		5000-5999	1,318,643.00	1,911,546.00	45.0%
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			11,554,269.00	13,423,987.00	16.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,352,235.00	(36,296.00)	-101.5%
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 NET POSITION (C + D4)			2,352,235.00	(36,296.00)	-101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	2,352,235.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,352,235.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	2,352,235.00	New
2) Ending Net Position, June 30 (E + F1e)			2,352,235.00	2,315,939.00	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,352,235.00	2,315,939.00	-1.5%
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	(954,709.00)		
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	3,306,944.00		
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			2,352,235.00		
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)			2,352,235.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
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					
All Other Fees and Contracts		8689	13,906,504.00	13,387,691.00	-3.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,906,504.00	13,387,691.00	-3.7%
TOTAL, REVENUES			13,906,504.00	13,387,691.00	-3.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,755,908.00	6,998,706.00	21.6%
Classified Supervisors' and Administrators' Salaries		2300	382,586.00	61,368.00	-84.0%
Clerical, Technical and Office Salaries		2400	99,372.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,237,866.00	7,060,074.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,194.00	0.00	-100.0%
PERS		3201-3202	808,096.00	1,032,766.00	27.8%
OASDI/Medicare/Alternative		3301-3302	445,356.00	540,096.00	21.3%
Health and Welfare Benefits		3401-3402	514,118.00	732,092.00	42.4%
Unemployment Insurance		3501-3502	3,067.00	3,530.00	15.1%
Workers' Compensation		3601-3602	125,591.00	134,141.00	6.8%
OPEB, Allocated		3701-3702	14,676.00	13,132.00	-10.5%
OPEB, Active Employees		3751-3752	25,836.00	23,760.00	-8.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,939,934.00	2,479,517.00	27.8%
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	2,019,842.00	1,937,200.00	-4.1%
Noncapitalized Equipment		4400	37,984.00	35,650.00	-6.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,057,826.00	1,972,850.00	-4.1%

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	14,647.00	13,550.00	-7.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,444.00	4,285.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	852,158.00	830,576.00	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,993.00	615,215.00	8697.6%
Professional/Consulting Services and Operating Expenditures		5800	409,302.00	418,160.00	2.2%
Communications		5900	31,099.00	29,760.00	-4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,318,643.00	1,911,546.00	45.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			11,554,269.00	13,423,987.00	16.2%

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	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,878,859.00	3,420,031.00	18.8%
5) TOTAL, REVENUES			2,878,859.00	3,420,031.00	18.8%
B. EXPENSES					
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	5,418.00	5,000.00	-7.7%
5) Services and Other Operating Expenses		5000-5999	2,456,311.00	2,403,300.00	-2.2%
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			2,461,729.00	2,408,300.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			417,130.00	1,011,731.00	142.5%
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 NET POSITION (C + D4)			417,130.00	1,011,731.00	142.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,735,803.00	5,152,933.00	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,735,803.00	5,152,933.00	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,735,803.00	5,152,933.00	8.8%
2) Ending Net Position, June 30 (E + F1e)			5,152,933.00	6,164,664.00	19.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,152,933.00	6,164,664.00	19.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,941,577.00		
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			10,941,577.00		
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	5,788,644.00		
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			5,788,644.00		
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)			5,152,933.00		

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	35,850.00	747,627.00	1985.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,843,009.00	2,672,404.00	-6.0%
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			2,878,859.00	3,420,031.00	18.8%
TOTAL, REVENUES			2,878,859.00	3,420,031.00	18.8%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,418.00	5,000.00	-7.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,418.00	5,000.00	-7.7%

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	116,173.00	120,000.00	3.3%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,340,138.00	2,283,300.00	-2.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,456,311.00	2,403,300.00	-2.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,461,729.00	2,408,300.00	-2.2%

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	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)	19,802.41	19,771.10	19,934.67	19,464.00	19,445.00	19,791.60
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)	19,802.41	19,771.10	19,934.67	19,464.00	19,445.00	19,791.60
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	54.93	54.93	54.93	55.00	55.00	55.00
b. Special Education-Special Day Class	1.88	1.88	1.88	2.00	2.00	2.00
c. Special Education-NPS/LCI	1.93	1.93	1.93	2.00	2.00	2.00
d. Special Education Extended Year-NPS/LCI	0.06	0.06	0.06			
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)	58.80	58.80	58.80	59.00	59.00	59.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	19,861.21	19,829.90	19,993.47	19,523.00	19,504.00	19,850.60
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
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)	548.91	545.00	548.91	633.00	628.00	633.00
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)	548.91	545.00	548.91	633.00	628.00	633.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	93,634,726.00	301	488,338.00	303	93,146,388.00	305	892,710.00		307	92,253,678.00	309
2000 - Classified Salaries	33,931,333.00	311	264,187.00	313	33,667,146.00	315	3,950,467.00		317	29,716,679.00	319
3000 - Employee Benefits (Excluding 3800)	37,837,807.00	321	470,931.00	323	37,366,876.00	325	1,414,360.00		327	35,952,516.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,472,499.00	331	(520,508.00)	333	11,993,007.00	335	1,771,175.00		337	10,221,832.00	339
5000 - Services. . . & 7300 - Indirect Costs	21,987,722.00	341	1,004,348.00	343	20,983,374.00	345	1,485,973.00		347	19,497,401.00	349
TOTAL					197,156,791.00	365			TOTAL	187,642,106.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.57%
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)	56.57%
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).	187,642,106.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	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	(808,156.00)	0.00	(698,554.00)				
Other Sources/Uses Detail					347,552.00	2,198,227.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	183,648.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100,000.00	347,552.00		
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	201,000.00	0.00	76,711.00	0.00				
Other Sources/Uses Detail					121,527.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(191,957.00)	621,843.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	250.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					476,700.00	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								

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				
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	615,215.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000,113.00	(1,000,113.00)	698,554.00	(698,554.00)	2,545,779.00	2,545,779.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	20,744.27	20,621.32	0.6%	Met
Second Prior Year (2012-13)	20,572.18	20,298.92	1.3%	Not Met
First Prior Year (2013-14)*	19,908.77	20,542.38	N/A	Met
Budget Year (2014-15)	20,483.60			

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2011-12)		21,951	21,977	N/A	Met
Second Prior Year (2012-13)		21,233	21,689	N/A	Met
First Prior Year (2013-14)		21,130	20,931	0.9%	Met
Budget Year (2014-15)		20,707			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2011-12)	20,343	21,977	92.6%
Second Prior Year (2012-13)	19,823	21,689	91.4%
First Prior Year (2013-14)	20,351	20,931	97.2%
		Historical Average Ratio:	93.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2014-15)	20,097	20,707	97.1%	Not Met
1st Subsequent Year (2015-16)	19,334	20,657	93.6%	Met
2nd Subsequent Year (2016-17)	19,210	20,607	93.2%	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)

Extracted budget year ADA includes charter ADA that is not included in the district's GF enrollment, ADA, or revenue calculations

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?

No

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	204,350,883.00	207,966,136.00	209,568,343.00
Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	20,542.38	20,483.60	20,506.00
b. Prior Year ADA (Funded)		20,542.38	20,483.60
c. Difference (Step 1a minus Step 1b)		(58.78)	22.40
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.29%	0.11%
			-1.15%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	132,890,380.00	152,350,511.00	170,900,551.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	20,272,557.00	19,051,879.00	8,890,445.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	20,272,557.00	19,051,879.00	8,890,445.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	15.26%	12.51%	5.20%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	14.97%	12.62%	4.05%
LCFF Revenue Standard (Step 3, plus/minus 1%):	13.97% to 15.97%	11.62% to 13.62%	3.05% to 5.05%

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)	19,309,580.00	19,288,857.00	19,288,857.00	19,288,857.00
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)	133,479,321.00	152,937,803.00	171,538,879.00	178,091,016.00
District's Projected Change in LCFF Revenue:		14.58%	12.16%	3.82%
LCFF Revenue Standard:		13.97% to 15.97%	11.62% to 13.62%	3.05% to 5.05%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	96,197,914.68	108,874,682.42	88.4%
Second Prior Year (2012-13)	97,822,911.52	110,129,696.61	88.8%
First Prior Year (2013-14)	105,678,229.00	118,805,360.00	89.0%
Historical Average Ratio:			88.7%

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)
		3.0%	3.0%
	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	125,085,366.00	146,637,009.00	85.3%	Not Met
1st Subsequent Year (2015-16)	129,319,635.00	149,480,770.00	86.5%	Met
2nd Subsequent Year (2016-17)	133,705,239.00	154,015,799.00	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salary/benefits below standard in budget year due to large one-time expenditures proposed in other expenditure categories related to LCAP initiatives

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):	14.97%	12.62%	4.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	4.97% to 24.97%	2.62% to 22.62%	-5.95% to 14.05%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	9.97% to 19.97%	7.62% to 17.62%	-.95% to 9.05%

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)	15,336,420.00		
Budget Year (2014-15)	14,213,652.00	-7.32%	Yes
1st Subsequent Year (2015-16)	14,287,695.00	0.52%	Yes
2nd Subsequent Year (2016-17)	14,287,695.00	0.00%	No

Explanation:
(required if Yes)

Fall off of one-time federal funds and deferred MAA reimbursements in 2014-15 budget year. Increase outside standard due to assumption SMAA reimbursements will be released.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	12,551,516.00		
Budget Year (2014-15)	7,912,931.00	-36.96%	Yes
1st Subsequent Year (2015-16)	7,912,972.00	0.00%	Yes
2nd Subsequent Year (2016-17)	7,912,972.00	0.00%	No

Explanation:
(required if Yes)

Other state revenues decline due to fall off of one-time CCSS funds and hold on budgeting any additional Prop 39 revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	13,922,219.00		
Budget Year (2014-15)	14,104,578.00	1.31%	Yes
1st Subsequent Year (2015-16)	13,763,208.00	-2.42%	Yes
2nd Subsequent Year (2016-17)	13,609,408.00	-1.12%	Yes

Explanation:
(required if Yes)

Increase above standard in current year is related to projected increase in Special Ed pass-through revenue receipts from local SELPA, decline in two out year's is related to expected reduction in Special Ed to correspond with anticipated enrollment decline.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	9,302,446.00		
Budget Year (2014-15)	11,472,499.00	23.33%	Yes
1st Subsequent Year (2015-16)	8,430,283.00	-26.52%	Yes
2nd Subsequent Year (2016-17)	8,430,283.00	0.00%	No

Explanation:
(required if Yes)

Changes in amounts budgeted for books/supplies due to fall off of expenditures related to CCSS and one-time computer purchases

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

First Prior Year (2013-14)	18,062,814.00		
Budget Year (2014-15)	22,686,276.00	25.60%	Yes
1st Subsequent Year (2015-16)	22,704,236.00	0.08%	Yes
2nd Subsequent Year (2016-17)	22,931,277.00	1.00%	No

Explanation:
(required if Yes)

Costs increase outside standard in budget year due to increased services provided to unduplicated pupils per LCAP initiatives. Increase outside the standard in 1st subsequent year related to anticipated cost/rate increases

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)	41,810,155.00		
Budget Year (2014-15)	36,231,161.00	-13.34%	Not Met
1st Subsequent Year (2015-16)	35,963,875.00	-0.74%	Not Met
2nd Subsequent Year (2016-17)	35,810,075.00	-0.43%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	27,365,260.00		
Budget Year (2014-15)	34,158,775.00	24.83%	Met
1st Subsequent Year (2015-16)	31,134,519.00	-8.85%	Not Met
2nd Subsequent Year (2016-17)	31,361,560.00	0.73%	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)

Fall off of one-time federal funds and deferred MAA reimbursements in 2014-15 budget year. Increase outside standard due to assumption SMAA reimbursements will be released.

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

Other state revenues decline due to fall off of one-time CCSS funds and hold on budgeting any additional Prop 39 revenues.

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

Increase above standard in current year is related to projected increase in Special Ed pass-through revenue receipts from local SELPA, decline in two out year's is related to expected reduction in Special Ed to correspond with anticipated enrollment decline.

- 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)

Changes in amounts budgeted for books/supplies due to fall off of expenditures related to CCSS and one-time computer purchases

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

Costs increase outside standard in budget year due to increased services provided to unduplicated pupils per LCAP initiatives. Increase outside the standard in 1st subsequent year related to anticipated cost/rate increases

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	205,631,735.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	205,631,735.00	2,056,317.35	4,400,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	9,015,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,800,000.00	8,800,000.00	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)	8,800,000.00	8,800,000.00	9,015,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	175,990,284.15	175,827,173.67	180,275,848.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	175,990,284.15	175,827,173.67	180,275,848.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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)	3,443,197.16	109,093,836.72	N/A	Met
Second Prior Year (2012-13)	(153,439.69)	111,635,870.57	0.1%	Met
First Prior Year (2013-14)	(4,758,084.00)	123,289,648.00	3.9%	Not Met
Budget Year (2014-15) (Information only)	(13,976,856.00)	148,835,236.00		

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)

Deficit spending in 1st prior year is due to planned spend down of excess reserve balances on restoration of employee salaries/work days that were reduced during economic crisis.

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)	25,739,600.00	27,685,134.92	N/A	Met
Second Prior Year (2012-13)	31,132,054.00	31,128,332.08	0.0%	Met
First Prior Year (2013-14)	29,739,081.00	30,974,893.00	N/A	Met
Budget Year (2014-15) (Information only)	26,216,809.00			

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):	20,097	19,334	19,210
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	205,631,735.00	206,879,752.00	212,643,900.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	205,631,735.00	206,879,752.00	212,643,900.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,168,952.05	6,206,392.56	6,379,317.00
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)	6,168,952.05	6,206,392.56	6,379,317.00

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)	10,281,500.00	10,335,000.00	10,632,000.00
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)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,281,500.00	10,335,000.00	10,632,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	6,168,952.05	6,206,392.56	6,379,317.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(20,975,882.00)			
Budget Year (2014-15)	(23,043,460.00)	2,067,578.00	9.9%	Met
1st Subsequent Year (2015-16)	(24,050,000.00)	1,006,540.00	4.4%	Met
2nd Subsequent Year (2016-17)	(26,055,000.00)	2,005,000.00	8.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	375,027.00			
Budget Year (2014-15)	347,552.00	(27,475.00)	-7.3%	Met
1st Subsequent Year (2015-16)	458,400.00	110,848.00	31.9%	Not Met
2nd Subsequent Year (2016-17)	505,038.00	46,638.00	10.2%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	4,484,288.00			
Budget Year (2014-15)	2,198,227.00	(2,286,061.00)	-51.0%	Not Met
1st Subsequent Year (2015-16)	2,145,000.00	(53,227.00)	-2.4%	Met
2nd Subsequent Year (2016-17)	2,145,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met) Transfers in increase outside standard in two out years related to anticipated enrollment growth in charter schools and the transfer of their special ed revenue to the district's general fund to support service to charter special ed students

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)

Transfers out decrease in budget year from 1st prior year due to fall off of one time tranfers of funds to F17 Special reserve.

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)

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	5	F01 - Objects 8000-8699 & F63	F01 - Objects 7438/7439 & F63	2,864,874
Certificates of Participation	18-22 yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	52,039,680
General Obligation Bonds	9-24 yrs	F51 - Objects 8571, 8711-8714, 8660	F51 - Objects 7433/7444	136,300,000
Supp Early Retirement Program	4 yrs	F01 - Objects 8000-8699	F01 - Objects 3901/3902	2,679,462
State School Building Loans				
Compensated Absences				

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

QZAB (COPS)	6	F01 - Objects 8000-8699	F01 - Objects 7439	2,598,378
QSCB (BAN)	2	F40/F51 = Objects 8660 & 8979	F40/F51 - Object 7438	25,000,000
Lease Revenue Bond		F01 - Object 8000-8699	F01 - Object 5600	3,575,000
TOTAL:				225,057,394

Type of Commitment (continued)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,355,970	1,355,970	1,271,501	1,121,757
Certificates of Participation	3,274,174	3,292,190	3,307,167	3,328,461
General Obligation Bonds	10,159,487	10,159,773	10,182,163	10,353,585
Supp Early Retirement Program	2,187,712	1,439,638	672,502	675,502
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB (COPS)	275,665	275,665	275,665	275,665
QSCB (BAN)	1,343,750	1,343,750	671,875	0
Lease Revenue Bond	365,866	368,435	370,373	366,598
Total Annual Payments:	18,962,624	18,235,421	16,751,246	16,121,568
Has total annual payment increased over prior year (2013-14)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

--

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	87,600	1,500,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

38,183,794.00

b. OPEB unfunded actuarial accrued liability (UAAL)

38,183,794.00

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

Actuarial

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

Jul 01, 2012

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)
	4,175,805.00	4,175,805.00	4,175,805.00

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

	717,354.00	725,000.00	725,000.00
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c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	717,354.00	725,000.00	725,000.00
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d. Number of retirees receiving OPEB benefits

	165	165	165
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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:

Worker's compensation is self-insured up to \$1 million. Excess coverage is purchased to cover any losses that exceed \$1 million.
--

3. Self-Insurance Liabilities

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

5,788,644.00
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)
a. Required contribution (funding) for self-insurance programs	2,672,404.00	2,675,000.00	2,675,000.00
b. Amount contributed (funded) for self-insurance programs	2,672,404.00	2,675,000.00	2,675,000.00

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	943.0	1,004.0	1,017.0	1,025.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

For prior year 2013-14, the district has offered a 4% salary increase retroactive to July 1, 2013 and a \$1,500 per FTE increase to the H&W cap which has not yet been accepted.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 925,000

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	3,700,000	0	0

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	No	No
	10,665,933	10,827,633	10,913,873
	63.0%	63.0%	63.0%
	9.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes
	1,458,000	1,540,500	1,565,500

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

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

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

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	715.0	761.0	761.0	761.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

401,000

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,564,775	3,564,775	3,564,775
55.0%	55.0%	55.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
590,000	620,900	630,800

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	119.0	119.0	119.0	119.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget (Single Adoption)
2014-15 Budget

Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.