

WILLOWS UNIFIED SCHOOL DISTRICT
Office of the Superintendent

Date: 6-12-14

Request For Placement on Board Agenda:

AGENDA TOPIC: Public Hearing Preliminary 2014-15 Budget

PRESENTER: Debby Beymer, Director of Business Services

Background Information:

Background

On January 9, 2014, the Governor announced the State budget proposal for 2014-15. The Governor announced the revision to the January Budget proposal on May 13, 2014. The Administration will continue to update the Board as further information becomes available and incorporate relevant findings into our District's budget.

Pursuant to Education Code (EC) 52062(b)(1), school districts are required to hold a public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. The public hearing shall be held at the same meeting as the public hearing required by EC 42127(a)(1) for the Budget to be adopted in the subsequent fiscal year, which states that:

On or before July 1 of each year, the Governing Board of each school district shall accomplish the following:

- *Hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection.*
- *Adopt a budget. Not later than five days after that adoption or by July 1, whichever occurs first, the Governing Board shall file that budget with the County Superintendent of schools. That budget and supporting data shall be maintained and made available for public review.*

Current Status

2013-2014

The Governing Board approved the District's Second Interim Budget report on April 3, 2014, which reflected a projected ending fund balance of \$2,166,860. As the fiscal year comes to a close, the District identified additional revenues (Prop 39, QZAB solar project) and set up appropriate expense accounts. The estimated **unrestricted** ending fund 01 balance is \$2,251,976.

2014-2015

Using the FCMAT LCFF calculation tool the Districts projected LCFF revenue is estimated to increase by 11.1%. Taking all funding sources into consideration, removing one time dollars (Common Core) and adjusting for estimated loss of enrollment, overall funding in the 2014-15 fiscal year is estimated to increase by 0.7%, or less than 1%.

On the expenditure side of the budget, step and column adjustments have been included as well as the potential increase in costs relative to estimated increases to employer contribution rates for employee retirement programs (CalSTRS/CalPERS). Adjustments have been included to reflect the savings attributed to the solar power installation completed in 2013-14 as well as the necessary transfer into the restricted budget to offset future debt service related to this project.

Capital outlay – The budget includes \$60,000 in 14/15 to purchase 2 new school vans.

One time staff development days for certificated employees are also included in the 14/15 budget as well as the increase in curriculum purchases tied to Common Core.

As in past years, our decline in enrollment will continue to plague Willows Unified School District and undermine the ability to increase and/or reinstate services to students that were cut during the state budget crisis.

Multi-Year Projection (MYP)

The District prepared a multi-year budget projection to determine if the District will be able to meet its financial commitments for the 2 projected years. The assumptions used in preparing the MYP are a combination of state and local recommendations as well as those from the School Services of California Dartboard from the May Revision.

Based on these assumptions, the District's 2014-15 reserve is projected at 7.0% and in compliance with state requirements. The district will be able to fulfill its financial obligations in the 2014-15 fiscal year as well as the two subsequent years.

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	9,459,683.59	92,568.00	9,552,251.59	10,608,119.00	0.00	10,608,119.00	11.1%
2) Federal Revenue		8100-8299	34,445.96	938,716.37	973,162.33	32,800.00	600,770.00	633,570.00	-34.9%
3) Other State Revenue		8300-8599	251,346.00	528,853.39	780,199.39	246,833.00	133,691.00	380,524.00	-51.2%
4) Other Local Revenue		8600-8799	538,217.88	64,250.88	602,468.76	364,338.00	0.00	364,338.00	-39.5%
5) TOTAL REVENUES			10,283,693.43	1,624,388.64	11,908,082.07	11,252,090.00	734,461.00	11,986,551.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,258,015.08	443,008.32	5,701,023.40	5,485,404.00	348,705.00	5,834,109.00	2.3%
2) Classified Salaries		2000-2999	988,171.00	349,246.21	1,337,417.21	1,159,570.00	272,270.00	1,431,840.00	7.1%
3) Employee Benefits		3000-3999	1,539,359.04	256,780.10	1,796,139.14	1,734,035.00	203,789.00	1,937,824.00	7.9%
4) Books and Supplies		4000-4999	214,572.99	498,499.50	713,072.49	250,549.00	111,143.00	361,692.00	-49.3%
5) Services and Other Operating Expenditures		5000-5999	1,060,346.66	539,646.74	1,599,993.40	744,716.00	211,257.00	955,973.00	-40.3%
6) Capital Outlay		6000-6999	58,868.75	0.00	58,868.75	60,000.00	0.00	60,000.00	1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,603.53	925,711.00	943,314.53	42,600.00	943,880.00	986,480.00	4.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,042.03)	136,070.03	(28,972.00)	(95,358.00)	59,521.00	(35,837.00)	23.7%
9) TOTAL EXPENDITURES			8,971,895.02	3,148,961.90	12,120,856.92	9,381,516.00	2,150,565.00	11,532,081.00	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,311,798.41	(1,524,573.26)	(212,774.85)	1,870,574.00	(1,416,104.00)	454,470.00	-313.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,412.35	0.00	4,412.35	1,018.00	0.00	1,018.00	-76.9%
b) Transfers Out		7600-7629	193,588.00	0.00	193,588.00	74,647.00	0.00	74,647.00	-61.4%
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	(1,431,429.00)	1,429,524.00	(1,905.00)	(1,553,964.00)	1,553,964.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,620,604.65)	1,429,524.00	(191,080.65)	(1,627,593.00)	1,553,964.00	(73,629.00)	-61.5%

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			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)			(308,806.24)	(95,049.26)	(403,855.50)	242,981.00	137,860.00	380,841.00	-194.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,560,781.80	1,182,660.28	3,743,442.08	2,251,975.56	1,087,611.02	3,339,586.58	-10.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	2,560,781.80	1,182,660.28	3,743,442.08	2,251,975.56	1,087,611.02	3,339,586.58	-10.8%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,560,781.80	1,182,660.28	3,743,442.08	2,251,975.56	1,087,611.02	3,339,586.58	-10.8%
2) Ending Balance, June 30 (E + F1e)			2,251,975.56	1,087,611.02	3,339,586.58	2,494,956.56	1,225,471.02	3,720,427.58	11.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	4,275.00	0.00	4,275.00	4,275.00	0.00	4,275.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
All Others		9740	0.00	1,087,611.02	1,087,611.02	0.00	1,225,471.02	1,225,471.02	12.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	1,327,812.00	0.00	1,327,812.00	1,627,812.00	0.00	1,627,812.00	22.6%
Other Assignments		9780				176,000.00		176,000.00	
Former IMFRP		9780				95,000.00		95,000.00	
Estimated Classified Vacation Accrual		9780				260,000.00		260,000.00	
15-16 Opportunity		9780				265,200.00		265,200.00	
16-17 Opportunity		9780				250,000.00		250,000.00	
15-16 ROP		9780				255,000.00		255,000.00	
16-17 ROP		9780				11,775.00		11,775.00	
CAHSEE Carryover (Est 6-4-15)		9780				14,837.00		14,837.00	
PAR - WUTA Carryover (Est 6-4-15)		9780				300,000.00		300,000.00	
15-16 / 16-17 Federal Program Encroachment		9780				176,000.00		176,000.00	
Former IMFRP		9780				95,000.00		95,000.00	
Estimated Classified Vacation Accrual		9780				260,000.00		260,000.00	
2015-16 Opportunity Programs - 3 X \$85,000		9780				265,200.00		265,200.00	
2016-17 Opportunity Programs - Plus 2% S&C		9780				250,000.00		250,000.00	
2015-16 ROP Program		9780				255,000.00		255,000.00	
2016-17 ROP Program Plus 1% S&C		9780							

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CAHSEE Carryover	0000	9780	11,775.00		11,775.00				
PAR-WUTA Carryover	0000	9780	14,837.00		14,837.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	859,173.00	0.00	859,173.00	859,173.00	0.00	859,173.00	0.0%
Unassigned/Unappropriated Amount		9790	58,215.56	0.00	58,215.56	1,196.56	0.00	1,196.56	-97.9%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,109,177.97	847,650.81	4,956,828.78				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	4,275.00	0.00	4,275.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	25,166.00	29,316.04	54,482.04				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.09	7,742.18	7,742.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL_ASSETS			4,141,119.06	884,709.03	5,025,828.09				
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	783,811.44	1,553.58	785,365.02				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	38,225.93	0.00	38,225.93				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(463.00)	(463.00)				
6) TOTAL_LIABILITIES			822,037.37	1,090.58	823,127.95				
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)			3,319,081.69	883,618.45	4,202,700.14				

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	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	4,995,511.00	0.00	4,995,511.00	6,069,788.00	0.00	6,069,788.00	21.5%
Education Protection Account State Aid - Current Year	1,359,938.00	0.00	1,359,938.00	1,381,538.00	0.00	1,381,538.00	1.6%
State Aid - Prior Years	(30,216.00)	0.00	(30,216.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	46,280.00	0.00	46,280.00	46,280.00	0.00	46,280.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	3,382,734.00	0.00	3,382,734.00	3,382,734.00	0.00	3,382,734.00	0.0%
Unsecured Roll Taxes	178,279.00	0.00	178,279.00	178,279.00	0.00	178,279.00	0.0%
Prior Years' Taxes	12,342.22	0.00	12,342.22	0.00	0.00	0.00	-100.0%
Supplemental Taxes	37,783.37	0.00	37,783.37	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	18,156.00	0.00	18,156.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	10,000,807.59	0.00	10,000,807.59	11,058,619.00	0.00	11,058,619.00	10.6%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(92,568.00)		(92,568.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	0.00	92,568.00	92,568.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes	(448,556.00)	0.00	(448,556.00)	(450,500.00)	0.00	(450,500.00)	0.4%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, LCFE SOURCES			9,459,683.59	92,568.00	9,552,251.59	10,608,119.00	0.00	10,608,119.00	11.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	13,301.13	0.00	13,301.13	11,800.00	0.00	11,800.00	-11.3%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	21,144.83	0.00	21,144.83	21,000.00	0.00	21,000.00	-0.7%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		610,824.06	610,824.06		434,000.00	434,000.00	-28.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		140,831.94	140,831.94		105,250.00	105,250.00	-25.3%
NCLB: Title III, Immigrant Education Program	4201	8290		2,504.00	2,504.00		0.00	0.00	-100.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		71,081.13	71,081.13		29,520.00	29,520.00	-58.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		112,475.24	112,475.24		32,000.00	32,000.00	-71.5%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
TOTAL FEDERAL REVENUE			34,445.96	938,716.37	973,162.33	32,800.00	600,770.00	633,570.00	-34.9%
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	50,996.00	0.00	50,996.00	50,000.00	0.00	50,000.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	184,512.00	42,000.00	226,512.00	180,000.00	42,000.00	222,000.00	-2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		114,614.00	114,614.00			91,691.00	91,691.00	-20.0%
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		293,400.00	293,400.00					-100.0%
All Other State Revenue	All Other	8590	15,838.00	78,839.39	94,677.39		16,833.00	0.00	16,833.00	-82.2%
TOTAL, OTHER STATE REVENUE			251,346.00	528,853.39	780,199.39		246,833.00	133,691.00	380,524.00	-51.2%

Description	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	43,188.00	0.00	43,188.00	43,188.00	0.00	43,188.00	0.00%
Interest	10,900.00	0.00	10,900.00	10,900.00	0.00	10,900.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	79,384.00	0.00	79,384.00	62,000.00	0.00	62,000.00	-21.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00	0.00%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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)	
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	181,368.88	64,250.88	245,619.76	37,250.00	0.00	37,250.00	-84.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	214,877.00	0.00	214,877.00	204,000.00	0.00	204,000.00	-5.1%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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/IP 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			538,217.88	64,250.88	602,468.76	364,338.00	0.00	364,338.00	-39.5%
TOTAL, REVENUES			10,283,693.43	1,624,388.64	11,908,082.07	11,252,090.00	734,461.00	11,986,551.00	0.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,335,191.00	210,893.40	4,546,084.40	4,563,179.00	117,815.00	4,680,994.00	3.0%
Certificated Pupil Support Salaries		1200	277,291.08	111,303.92	388,595.00	273,855.00	104,670.00	378,525.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	645,533.00	20,000.00	665,533.00	648,370.00	23,620.00	671,990.00	1.0%
Other Certificated Salaries		1900	0.00	100,811.00	100,811.00	0.00	102,600.00	102,600.00	1.8%
TOTAL, CERTIFICATED SALARIES			5,258,015.08	443,008.32	5,701,023.40	5,485,404.00	348,705.00	5,834,109.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	53,666.00	31,438.00	85,104.00	59,200.00	34,895.00	94,095.00	10.6%
Classified Support Salaries		2200	272,285.00	271,135.00	543,420.00	326,500.00	201,245.00	527,745.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	110,300.00	0.00	110,300.00	117,000.00	0.00	117,000.00	6.1%
Clerical, Technical and Office Salaries		2400	425,430.00	45,513.00	470,943.00	510,760.00	35,905.00	546,665.00	16.1%
Other Classified Salaries		2900	126,490.00	1,160.21	127,650.21	146,110.00	225.00	146,335.00	14.6%
TOTAL, CLASSIFIED SALARIES			988,171.00	349,246.21	1,337,417.21	1,159,570.00	272,270.00	1,431,840.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	433,721.74	36,857.69	470,579.43	526,298.00	28,860.00	555,158.00	18.0%
PERS		3201-3202	102,254.00	31,610.00	133,864.00	109,255.00	28,975.00	138,230.00	3.3%
OASDI/Medicare/Alternative		3301-3302	145,648.98	33,194.85	178,843.83	160,865.00	26,580.00	187,445.00	4.8%
Health and Welfare Benefits		3401-3402	166,355.14	77,425.86	243,781.00	240,475.00	58,944.00	299,419.00	22.8%
Unemployment Insurance		3501-3502	13,045.00	2,012.97	15,057.97	4,393.00	505.00	4,898.00	-67.5%
Workers' Compensation		3601-3602	171,772.08	21,144.92	192,917.00	171,154.00	16,360.00	187,514.00	-2.8%
OPEB, Allocated		3701-3702	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
OPEB, Active Employees		3751-3752	442,962.10	54,533.81	497,495.91	457,995.00	43,565.00	501,560.00	0.8%
Other Employee Benefits		3901-3902	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,539,359.04	256,780.10	1,796,139.14	1,734,035.00	203,789.00	1,937,824.00	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,723.81	82,857.46	85,581.27	120.00	42,000.00	42,120.00	-50.8%
Books and Other Reference Materials		4200	1,100.00	12,063.52	13,163.52	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	219,356.56	350,408.06	569,764.62	223,929.00	69,143.00	293,072.00	-48.6%

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)	
Noncapitalized Equipment		4400	(8,607.38)	53,170.46	44,563.08	26,500.00	0.00	26,500.00	-40.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,572.99	498,499.50	713,072.49	250,549.00	111,143.00	361,692.00	-49.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,308.00	73,010.09	81,318.09	17,850.00	6,600.00	24,450.00	-69.9%
Dues and Memberships		5300	11,700.00	0.00	11,700.00	12,085.00	0.00	12,085.00	3.3%
Insurance		5400 - 5450	159,385.00	0.00	159,385.00	152,719.00	0.00	152,719.00	-4.2%
Operations and Housekeeping Services		5500	273,500.00	3,493.77	276,993.77	160,230.00	4,300.00	164,530.00	-40.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,732.19	174,385.43	230,117.62	78,525.00	65,100.00	143,625.00	-37.6%
Transfers of Direct Costs		5710	23,095.05	(26,095.05)	(3,000.00)	0.00	0.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	460,448.98	314,507.50	774,956.48	250,210.00	135,257.00	385,467.00	-50.3%
Communications		5900	68,177.44	345.00	68,522.44	73,097.00	0.00	73,097.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,060,346.66	539,646.74	1,599,993.40	744,716.00	211,257.00	955,973.00	-40.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,868.75	0.00	8,868.75	60,000.00	0.00	60,000.00	576.5%
Equipment Replacement		6500	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			58,868.75	0.00	58,868.75	60,000.00	0.00	60,000.00	1.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	925,711.00	925,711.00	0.00	943,880.00	943,880.00	2.0%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	692.00	0.00	692.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	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)	
Debt Service									
Debt Service - Interest		7438	12,628.53	0.00	12,628.53	37,600.00	0.00	37,600.00	197.7%
Other Debt Service - Principal		7439	4,283.00	0.00	4,283.00	5,000.00	0.00	5,000.00	16.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,603.53	925,711.00	943,314.53	42,600.00	943,880.00	986,480.00	4.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(136,070.03)	136,070.03	0.00	(59,521.00)	59,521.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(28,972.00)	0.00	(28,972.00)	(35,837.00)	0.00	(35,837.00)	23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(165,042.03)	136,070.03	(28,972.00)	(95,358.00)	59,521.00	(35,837.00)	23.7%
TOTAL, EXPENDITURES			8,971,895.02	3,148,961.90	12,120,856.92	9,381,516.00	2,150,565.00	11,532,081.00	-4.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,412.35	0.00	4,412.35	1,018.00	0.00	1,018.00	1,018.00	-76.9%
(a) TOTAL INTERFUND TRANSFERS IN			4,412.35	0.00	4,412.35	1,018.00	0.00	1,018.00	1,018.00	-76.9%
INTERFUND TRANSFERS OUT										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	74,938.00	0.00	74,938.00	74,647.00	0.00	74,647.00	74,647.00	-0.4%
Other Authorized Interfund Transfers Out		7619	118,650.00	0.00	118,650.00	0.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			193,588.00	0.00	193,588.00	74,647.00	0.00	74,647.00	74,647.00	-61.4%
OTHER SOURCES/USES										
SOURCES										
State Apportionments Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	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)	
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	(1,515,929.00)	1,514,024.00	(1,905.00)	(1,638,464.00)	1,638,464.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	84,500.00	(84,500.00)	0.00	84,500.00	(84,500.00)	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,431,429.00)	1,429,524.00	(1,905.00)	(1,553,964.00)	1,553,964.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,620,604.65)	1,429,524.00	(191,080.65)	(1,627,593.00)	1,553,964.00	(73,629.00)	-61.5%

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,608,119.00	3.24%	10,952,038.00	2.57%	11,233,367.00
2. Federal Revenues	8100-8299	32,800.00	-6.10%	30,800.00	-6.49%	28,800.00
3. Other State Revenues	8300-8599	246,833.00	-0.82%	244,800.00	-0.82%	242,800.00
4. Other Local Revenues	8600-8799	364,338.00	-56.44%	158,688.00	0.00%	158,688.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018.00	-50.88%	500.00	0.00%	500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,553,964.00)	6.02%	(1,647,544.89)	-3.97%	(1,582,173.16)
6. Total (Sum lines A1 thru A5c)		9,699,144.00	0.41%	9,739,281.11	3.52%	10,081,981.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,485,404.00		5,621,108.00
b. Step & Column Adjustment				47,183.00		51,082.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				88,521.00		88,584.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,485,404.00	2.47%	5,621,108.00	2.48%	5,760,774.00
2. Classified Salaries						
a. Base Salaries				1,159,570.00		1,175,693.00
b. Step & Column Adjustment				6,786.00		5,831.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,337.00		27,008.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,159,570.00	1.39%	1,175,693.00	2.79%	1,208,532.00
3. Employee Benefits	3000-3999	1,734,035.00	-0.90%	1,718,471.00	0.43%	1,725,797.00
4. Books and Supplies	4000-4999	250,549.00	5.00%	263,076.45	5.00%	276,230.27
5. Services and Other Operating Expenditures	5000-5999	744,716.00	2.00%	759,610.32	2.00%	774,802.53
6. Capital Outlay	6000-6999	60,000.00	-50.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,600.00	0.00%	42,600.00	565.49%	283,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(95,358.00)	-16.11%	(80,000.00)	-18.75%	(65,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	74,647.00	0.47%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(31,630.00)		0.00
11. Total (Sum lines B1 thru B10)		9,456,163.00	1.25%	9,573,928.77	5.18%	10,069,635.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		242,981.00		165,352.34		12,346.04
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,251,975.56		2,494,956.56		2,660,308.90
2. Ending Fund Balance (Sum lines C and D1)		2,494,956.56		2,660,308.90		2,672,654.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,627,812.00		1,627,812.00		1,627,812.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
2. Unassigned/Unappropriated	9790	1,196.56		166,548.90		178,894.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,494,956.56		2,660,308.90		2,672,654.94

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	1,196.56		166,548.90		178,894.94
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		860,369.56		1,025,721.90		1,038,067.94
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
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Line B.1.d and B.2.d represents potential cost relative to increases in CalSTRS/CalPERS employer contribution rates.

Line B.7 is debt service on QZAB (Solar Project). 14/15, 15/16 reflects reduced payments allowing district to establish reserve for future debt service. 16/17 reflects full annual principle and interest payment without additional contribution for future payments.

2014-15 Budget includes one Certificated Staff Dev Day on Sept. 22nd paid at the unit members daily rate of pay.

Line A.5.c in 14/15 and 15/16 includes necessary transfer to Res 9151 for future QZAB Debt Service. Increased contributions necessary to maintain levels of service in Title I and Title II.

Capital Outlay = 2 New School Vans in 14/15 and one in each subsequent year.

District ADA estimates are based upon LCFE District MYP Data assuming funding on prior year P2 due to decline in enrollment.

Line B.10 in 115/16 is the reduction of 1 certificated staff development day included in Sal & Ben for 14/15.

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	600,770.00	-3.29%	581,000.00	-2.58%	566,000.00
3. Other State Revenues	8300-8599	133,691.00	-10.84%	119,200.00	-13.96%	102,560.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,553,964.00	6.02%	1,647,544.89	-3.97%	1,582,173.16
6. Total (Sum lines A1 thru A5c)		2,288,425.00	2.59%	2,347,744.89	-4.13%	2,250,733.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				348,705.00		356,104.00
b. Step & Column Adjustment				1,791.00		1,568.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,608.00		5,604.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	348,705.00	2.12%	356,104.00	2.01%	363,276.00
2. Classified Salaries						
a. Base Salaries				272,270.00		279,740.00
b. Step & Column Adjustment				5,262.00		2,870.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,208.00		6,334.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	272,270.00	2.74%	279,740.00	3.29%	288,944.00
3. Employee Benefits	3000-3999	203,789.00	1.00%	205,826.89	1.00%	207,885.16
4. Books and Supplies	4000-4999	111,143.00	66.45%	185,000.00	0.00%	185,000.00
5. Services and Other Operating Expenditures	5000-5999	211,257.00	-0.60%	210,000.00	0.00%	210,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	943,880.00	5.00%	991,074.00	5.00%	1,040,628.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	59,521.00	-24.40%	45,000.00	-11.11%	40,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,150,565.00	5.68%	2,272,744.89	2.77%	2,335,733.16
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		137,860.00		75,000.00		(85,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,087,611.02		1,225,471.02		1,300,471.02
2. Ending Fund Balance (Sum lines C and D1)		1,225,471.02		1,300,471.02		1,215,471.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,225,471.02		1,300,471.02		1,375,471.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(160,000.00)
f. Total Components of Ending Fund Balance		1,225,471.02		1,300,471.02		1,215,471.02
(Line D3f must agree with line D2)						

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
Line B.1.d and B.2.d represents estimated increases in CalSTRS and CalPERS employer contribution rates.						
Obejts 4XXX in 15/16 & 16/17 assumes spending down \$85,000 annually from Restricted Lottery for Common Core Curriculum.						
15/16 Increase in EFB is the difference between contra to QZAB debt service and spending down of Restricted Lottery.						
16/17 Decrease in EFB represents spending down of Restricted Lottery.						
Components of Ending Fund Balance: Def Maint, Restricted Lottery, QZAB Debt Service, Donations, OPEB.						
Increase in EFB is estimated based upon the difference between transfers into QZAB Debt Service (RES 9151) and spending down of Restricted Lottery (RES 6300).						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,608,119.00	3.24%	10,952,038.00	2.57%	11,233,367.00
2. Federal Revenues	8100-8299	633,570.00	-3.44%	611,800.00	-2.78%	594,800.00
3. Other State Revenues	8300-8599	380,524.00	-4.34%	364,000.00	-5.12%	345,360.00
4. Other Local Revenues	8600-8799	364,338.00	-56.44%	158,688.00	0.00%	158,688.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018.00	-50.88%	500.00	0.00%	500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,987,569.00	0.83%	12,087,026.00	2.03%	12,332,715.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,834,109.00		5,977,212.00
b. Step & Column Adjustment				48,974.00		52,650.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				94,129.00		94,188.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,834,109.00	2.45%	5,977,212.00	2.46%	6,124,050.00
2. Classified Salaries						
a. Base Salaries				1,431,840.00		1,455,433.00
b. Step & Column Adjustment				12,048.00		8,701.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				11,545.00		33,342.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,431,840.00	1.65%	1,455,433.00	2.89%	1,497,476.00
3. Employee Benefits	3000-3999	1,937,824.00	-0.70%	1,924,297.89	0.49%	1,933,682.16
4. Books and Supplies	4000-4999	361,692.00	23.88%	448,076.45	2.94%	461,230.27
5. Services and Other Operating Expenditures	5000-5999	955,973.00	1.43%	969,610.32	1.57%	984,802.53
6. Capital Outlay	6000-6999	60,000.00	-50.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	986,480.00	4.78%	1,033,674.00	28.10%	1,324,128.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,837.00)	-2.34%	(35,000.00)	-28.57%	(25,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	74,647.00	0.47%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(31,630.00)		0.00
11. Total (Sum lines B1 thru B10)		11,606,728.00	2.07%	11,846,673.66	4.72%	12,405,368.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		380,841.00		240,352.34		(72,653.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,339,586.58		3,720,427.58		3,960,779.92
2. Ending Fund Balance (Sum lines C and D1)		3,720,427.58		3,960,779.92		3,888,125.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740	1,225,471.02		1,300,471.02		1,375,471.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,627,812.00		1,627,812.00		1,627,812.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
2. Unassigned/Unappropriated	9790	1,196.56		166,548.90		18,894.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,720,427.58		3,960,779.92		3,888,125.96

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	859,173.00		859,173.00		859,173.00
c. Unassigned/Unappropriated	9790	1,196.56		166,548.90		178,894.94
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(160,000.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		860,369.56		1,025,721.90		878,067.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		7.41%		8.66%		7.08%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		1,372.23		1,357.21		1,343.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,606,728.00		11,846,673.66		12,405,368.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,606,728.00		11,846,673.66		12,405,368.96
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		348,201.84		355,400.21		372,161.07
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		348,201.84		355,400.21		372,161.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES