

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:

Place: Sylvan District Office  
Date: May 28, 2014

Adoption Date: June 24, 2014

Public Hearing:

Place: Sylvan Board Room  
Date: June 03, 2014  
Time: 7:00 p.m.

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

Contact person for additional information on the budget reports:

Name: Laura Grimm Telephone: (209) 574-5000 ext. 213  
Title: Director of Fiscal Services E-mail: lgrimm@sylvan.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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>• If yes, are they lifetime benefits?</li> <li>• If yes, do benefits continue beyond age 65?</li> <li>• If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1)</li> <li>• Classified? (Section S8B, Line 1)</li> <li>• Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>• Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
				Jun 24, 2014
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

The District pays the first \$350,000 of workers' compensation claims. Excess Workers' Compensation Insurance pays the amount above \$350,000.

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

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

For additional information on this certification, please contact:

Name: George Linn

Title: Director, Risk Manager

Telephone: (209) 550-3300

E-mail: linn.g@monet.k12.ca.us



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	48,110,592.00	848,834.00	48,959,426.00	53,077,660.00	878,966.00	53,956,626.00
2) Federal Revenue		8100-8299	0.00	4,798,752.00	4,798,752.00	0.00	4,495,714.00	4,495,714.00
3) Other State Revenue		8300-8599	1,308,514.00	2,174,892.00	3,483,406.00	1,253,762.00	579,450.00	1,833,212.00
4) Other Local Revenue		8600-8799	348,838.00	3,288,043.00	3,636,881.00	257,548.00	3,638,557.00	3,895,705.00
<b>5) TOTAL REVENUES</b>			49,767,944.00	11,110,521.00	60,878,465.00	54,588,970.00	9,592,287.00	64,181,257.00
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,665,956.00	7,031,085.00	31,697,041.00	25,657,724.00	7,057,484.00	32,715,208.00
2) Classified Salaries		2000-2999	5,253,209.00	3,841,282.00	9,094,491.00	5,491,059.00	4,035,079.00	9,526,138.00
3) Employee Benefits		3000-3999	8,093,492.00	2,673,845.00	10,767,337.00	9,564,509.00	2,951,836.00	12,516,345.00
4) Books and Supplies		4000-4999	1,328,341.00	2,081,998.00	3,410,339.00	1,091,899.00	2,208,291.00	3,300,190.00
5) Services and Other Operating Expenditures		5000-5999	2,296,750.00	2,864,986.00	5,161,736.00	2,332,166.00	3,938,059.00	6,270,225.00
6) Capital Outlay		6000-6999	0.00	12,709.00	12,709.00	0.00	66,409.00	66,409.00
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	20,104.00	1,279,340.00	1,299,444.00	11,597.00	1,420,784.00	1,432,381.00
		7300-7399	(617,746.00)	522,270.00	(95,476.00)	(630,827.00)	530,140.00	(100,687.00)
<b>8) Other Outgo - Transfers of Indirect Costs</b>								
<b>9) TOTAL EXPENDITURES</b>			41,040,106.00	20,307,515.00	61,347,621.00	43,518,127.00	22,208,082.00	65,726,209.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,727,838.00	(9,196,994.00)	(469,156.00)	11,070,843.00	(12,615,795.00)	(1,544,952.00)
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00
a) Transfers In		7600-7629	78,600.00	0.00	78,600.00	461,400.00	0.00	461,400.00
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses								
3) Contributions		8980-8999	(9,795,662.00)	9,795,662.00	0.00	(10,579,909.00)	10,579,909.00	0.00
4) TOTAL OTHER FINANCING SOURCES/USES			(9,874,262.00)	9,795,662.00	(78,600.00)	(11,041,309.00)	10,579,909.00	(461,400.00)

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,146,424.00)	598,668.00	(547,756.00)	29,534.00	(2,035,886.00)	(2,006,352.00)	266.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	12,838,372.08	2,574,955.97	15,413,328.05	11,695,943.28	3,169,628.77	14,865,572.05	-3.6%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)									
d) Other Restatements									
e) Adjusted Beginning Balance (F1c + F1d)	9795	3,995.20	(3,995.20)	0.00	0.00	0.00	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash	9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%	
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted	9740	0.00	3,169,629.03	3,169,629.03	0.00	1,133,743.03	1,133,743.03	-64.2%	
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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%	
Insurance Deductible	9780	200,000.00		200,000.00			200,000.00		
Insurance Deductible	0000								
Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789	1,842,787.00	0.00	1,842,787.00	1,985,628.00	0.00	1,985,628.00	7.8%	
Unassigned/Unappropriated Amount	9790	9,643,156.28	(0.26)	9,643,156.02	9,529,849.28	(0.26)	9,529,849.02	-1.2%	

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	15,938,359.92	(5,785,466.99)	10,152,892.93			
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	10,000.00	0.00	10,000.00			
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	3,745,963.00	406,992.00	4,152,955.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
<b>9) TOTAL ASSETS</b>			19,694,322.92	(5,378,474.99)	14,315,847.93			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
<b>2) TOTAL DEFERRED OUTFLOWS</b>			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	213,984.44	162.17	214,146.61			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	4,224.84	0.00	4,224.84			
<b>6) TOTAL LIABILITIES</b>			218,209.28	162.17	218,371.45			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
<b>2) TOTAL DEFERRED INFLOWS</b>			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description  (G9 + H2) - (I6 + J2)	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)	
			19,476,113.64	(5,378,637.16)	14,097,476.48			

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>LCFF SOURCES</b>								
Principal Apportionment		8011	31,525,685.00	0.00	31,525,685.00	36,460,572.00	0.00	36,460,572.00
State Aid - Current Year		8012	7,194,582.00	0.00	7,194,582.00	7,300,141.00	0.00	7,300,141.00
Education Protection Account State Aid - Current Year		8019	73,378.00	0.00	73,378.00	0.00	0.00	0.00
State Aid - Prior Years								-100.0%
Tax Relief Subventions		8021	198,315.00	0.00	198,315.00	198,315.00	0.00	198,315.00
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	10,792.00	0.00	10,792.00	10,792.00	0.00	10,792.00
Other Subventions/In-Lieu Taxes								0.0%
County & District Taxes		8041	11,563,845.00	0.00	11,563,845.00	11,563,845.00	0.00	11,563,845.00
Secured Roll Taxes		8042	609,632.00	0.00	609,632.00	609,632.00	0.00	609,632.00
Unsecured Roll Taxes		8043	30,168.00	0.00	30,168.00	30,168.00	0.00	30,168.00
Prior Years' Taxes		8044	54,318.00	0.00	54,318.00	54,318.00	0.00	54,318.00
Supplemental Taxes								0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,983,683.00)	0.00	(1,983,683.00)	(1,983,683.00)	0.00	(1,983,683.00)
Community Redevelopment Funds (SB 677/699/1922)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment								
Subtotal, LCFF Sources			49,277,032.00	0.00	49,277,032.00	54,244,100.00	0.00	54,244,100.00
LCFF Transfers								10.1%
Unrestricted LCFF Transfers - Current Year		0000	8091	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		All Other	8091	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,166,440.00)	0.00	(1,166,440.00)	(1,166,440.00)	0.00	(1,166,440.00)
Property Taxes Transfers		8097	0.00	848,834.00	848,834.00	0.00	878,966.00	3.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00
<b>TOTAL, LCFF SOURCES</b>			<b>48,110,592.00</b>	<b>848,834.00</b>	<b>48,959,426.00</b>	<b>53,077,660.00</b>	<b>878,966.00</b>
<b>FEDERAL REVENUE</b>							
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00
Special Education Entitlement	8181		0.00	1,644,533.00	1,644,533.00	0.00	1,669,986.00
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00
FEMA	8281		0.00	0.00	0.00	0.00	0.00
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues from Federal Sources	8287		0.00	14,816.00	14,816.00	0.00	12,944.00
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,596,146.00	2,596,146.00	2,006,376.00	2,006,376.00
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	0.00	0.00
NCLB: Title II, Part A, Teacher Quality	4035	8290		277,196.00	277,196.00	226,293.00	226,293.00
NCLB: Title III, Immigrant Education Program	4201	8290		15,154.00	15,154.00	12,971.00	12,971.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		152,678.00	152,678.00		106,665.00	106,665.00
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00
Other No Child Left Behind	5510	8290		4,500.00	4,500.00		350,000.00	350,000.00
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00
All Other Federal Revenue	All Other	8290	0.00	93,729.00	93,729.00	0.00	110,479.00	110,479.00
<b>TOTAL, FEDERAL REVENUE</b>			0.00	4,798,752.00	4,798,752.00	0.00	4,495,714.00	4,495,714.00
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00
Current Year	6355-6360	8319		0.00	0.00		0.00	0.00
Prior Years								
Special Education Master Plan								
Current Year	6500	8311		0.00	0.00		0.00	0.00
Prior Years	6500	8319		0.00	0.00		0.00	0.00
All Other State Apportionments - Current Year								
All Other	8311	0.00		0.00	0.00		0.00	0.00
All Other State Apportionments - Prior Years								
All Other	8319	0.00		0.00	0.00		0.00	0.00
Class Size Reduction, K-3	8434	0.00		0.00	0.00		0.00	0.00
Child Nutrition Programs	8520	0.00		0.00	0.00		0.00	0.00
Mandated Costs Reimbursements	8550	220,562.00	0.00	220,562.00	220,562.00	0.00	220,562.00	220,562.00
Lottery - Unrestricted and Instructional Materials	8560	1,065,089.00	292,437.00	1,357,526.00	1,033,200.00	246,000.00	1,279,200.00	-5.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575	0.00		0.00	0.00		0.00	0.00
Other Subventions/In-Lieu Taxes	8576	0.00		0.00	0.00		0.00	0.00
Pass-Through Revenues from State Sources	8587	0.00		0.00	0.00		0.00	0.00
School Based Coordination Program	7250	0.00		0.00	0.00		0.00	0.00
After School Education and Safety (ASES)	6010	217,800.00	217,800.00	217,800.00	217,800.00	217,800.00	217,800.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		14,350.00	14,350.00		115,650.00	115,650.00	705.9%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,650,305.00	1,650,305.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590		22,863.00	22,863.00		0.00	0.00	-100.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,308,514.00</b>	<b>2,174,892.00</b>	<b>3,483,406.00</b>	<b>1,253,762.00</b>	<b>579,450.00</b>	<b>1,833,212.00</b>	<b>-47.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00
Parcel Taxes								
Other								
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.00
Not Subject to LCFF Deduction								
Penalties and Interest from		8629	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Non-LCFF Taxes								
Sales		8631	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales		8650	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
Leases and Rentals		8660	115,875.00	0.00	115,875.00	0.00	115,875.00	0.00
Interest								
Net Increase (Decrease) in the Fair Value								
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services		8677	14,200.00	257,056.00	271,256.00	14,200.00	145,688.00	159,888.00
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts		8889	12,600.00	0.00	12,600.00	10,373.00	0.00	10,373.00
Other Local Revenue								
Plus: Misc Funds Non-LCFF								

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	193,163.00	0.00	193,163.00	104,100.00	268,575.00	372,675.00	92.9%
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		6500	555.00	555.00	555.00	0.00	0.00	0.00	-100.0%
From Districts or Charter Schools		8791		3,030,432.00	3,030,432.00		3,223,894.00	3,223,894.00	6.4%
From County Offices		8792							
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
ROCP Transfers		6360	8791	0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools		6360	8792	0.00	0.00		0.00	0.00	0.0%
From County Offices		6360	8793	0.00	0.00		0.00	0.00	0.0%
From JPAs		6360							
Other Transfers of Apportionments									
From Districts or Charter Schools		All Other	8791	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	0.0%
From JPAs		All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			348,838.00	3,288,043.00	3,636,881.00	257,548.00	3,638,157.00	3,895,705.00	7.1%
TOTAL, REVENUES			49,767,944.00	11,110,521.00	60,878,465.00	54,588,970.00	9,592,287.00	64,181,257.00	5.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>CERTIFICATE SALARIES</b>								
Certified Teachers' Salaries	1100	21,664,413.00	5,285,017.00	26,949,430.00	22,511,963.00	5,004,798.00	27,516,761.00	2.1%
Certified Pupil Support Salaries	1200	818,509.00	641,445.00	1,459,954.00	985,196.00	851,590.00	1,836,786.00	25.8%
Certified Supervisors' and Administrators' Salaries	1300	2,183,034.00	154,043.00	2,337,077.00	2,160,565.00	201,357.00	2,361,922.00	1.1%
Other Certificated Salaries	1900	0.00	950,580.00	950,580.00	0.00	999,739.00	999,739.00	5.2%
<b>TOTAL, CERTIFICATE SALARIES</b>		24,665,956.00	7,031,085.00	31,697,041.00	25,657,724.00	7,057,484.00	32,715,208.00	3.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100	16,919.00	3,118,125.00	3,135,044.00	11,986.00	3,250,334.00	3,262,820.00	4.1%
Classified Support Salaries	2200	2,496,715.00	434,340.00	2,931,055.00	2,557,473.00	453,935.00	3,011,408.00	2.7%
Classified Supervisors' and Administrators' Salaries	2300	449,511.00	87,140.00	536,651.00	440,889.00	87,437.00	528,326.00	-1.6%
Clerical, Technical and Office Salaries	2400	1,834,595.00	122,777.00	1,957,372.00	1,987,045.00	150,744.00	2,137,789.00	9.2%
Other Classified Salaries	2900	455,469.00	78,900.00	534,369.00	493,666.00	92,129.00	585,795.00	9.6%
<b>TOTAL, CLASSIFIED SALARIES</b>		5,253,209.00	3,841,282.00	9,094,491.00	5,491,059.00	4,035,079.00	9,526,138.00	4.7%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102	2,067,303.00	566,415.00	2,633,718.00	2,447,224.00	670,460.00	3,117,684.00	18.4%
PERS	3201-3202	555,265.00	459,407.00	1,014,672.00	634,657.00	474,970.00	1,109,627.00	9.4%
OASDI/Medicare/Alternative	3301-3302	730,137.00	402,781.00	1,132,918.00	785,922.00	411,019.00	1,196,941.00	5.7%
Health and Welfare Benefits	3401-3402	3,507,970.00	1,094,548.00	4,602,518.00	4,274,491.00	1,174,404.00	5,448,895.00	18.4%
Unemployment Insurance	3501-3502	30,075.00	6,680.00	36,765.00	15,580.00	5,549.00	21,129.00	-42.5%
Workers' Compensation	3601-3602	270,446.00	99,331.00	369,777.00	467,240.00	166,399.00	633,639.00	71.4%
OPEB, Allocated	3701-3702	391,637.00	0.00	391,637.00	467,914.00	0.00	467,914.00	19.5%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	540,659.00	44,673.00	585,332.00	471,481.00	49,035.00	520,516.00	-11.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>		8,093,492.00	2,673,845.00	10,767,337.00	9,564,509.00	2,951,836.00	12,516,345.00	16.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials	4100	230,000.00	447,095.00	677,095.00	230,000.00	242,200.00	472,200.00	-30.3%
Books and Other Reference Materials	4200	53,986.00	11,375.00	65,361.00	50,629.00	42,291.00	92,920.00	42.2%
Materials and Supplies	4300	780,666.00	1,414,443.00	2,195,109.00	717,970.00	1,811,564.00	2,529,534.00	15.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
Noncapitalized Equipment	4400	263,689.00	209,085.00	472,774.00	93,300.00	112,236.00	205,536.00
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL, BOOKS AND SUPPLIES</b>							
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>							
Subagreements for Services	5100	0.00	1,531,141.00	1,531,141.00	0.00	1,542,996.00	1,542,996.00
Travel and Conferences	5200	68,690.00	153,919.00	222,609.00	32,510.00	350,293.00	382,803.00
Dues and Memberships	5300	11,730.00	1,193.00	12,923.00	12,000.00	2,150.00	14,150.00
Insurance	5400 - 5450	226,830.00	0.00	226,830.00	249,000.00	0.00	249,000.00
Operations and Housekeeping Services	5500	1,333,805.00	11,500.00	1,345,305.00	1,335,625.00	17,000.00	1,352,625.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	123,491.00	171,270.00	294,761.00	116,921.00	931,608.00	1,048,529.00
Transfers of Direct Costs	5710	(129,100.00)	129,100.00	0.00	(25,500.00)	25,500.00	0.00
Transfers of Direct Costs - Interfund	5750	(44,097.00)	7,067.00	(37,030.00)	(44,213.00)	2,500.00	(41,713.00)
Professional/Consulting Services and Operating Expenditures	5800	621,656.00	853,555.00	1,475,211.00	572,990.00	1,060,375.00	1,633,365.00
Communications	5900	83,745.00	6,241.00	89,986.00	82,833.00	5,637.00	88,470.00
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>							
		2,296,750.00	2,864,986.00	5,161,736.00	2,332,166.00	3,938,059.00	6,270,225.00
							21.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00
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
Equipment		6400	0.00	12,709.00	12,709.00	0.00	46,409.00	46,409.00
Equipment Replacement		6500	0.00	0.00	0.00	0.00	20,000.00	20,000.00
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	12,709.00	12,709.00	0.00	66,409.00	66,409.00
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00
State Special Schools		7130	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00
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
Payments to County Offices		7142	1,841.00	1,232,443.00	1,234,284.00	1,841.00	1,248,440.00	1,250,281.00
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	14,816.00	14,816.00	0.00	12,944.00	12,944.00
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools		7221	32,081.00	32,081.00	32,081.00	27,185.00	27,185.00	-15.3%
To County Offices		7222	0.00	0.00	0.00	132,215.00	132,215.00	New
To JPAs		7223	0.00	0.00	0.00	0.00	0.00	0.00
ROC/P Transfers of Apportionments								
To Districts or Charter Schools		6360	7221	0.00	0.00	0.00	0.00	0.00
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.00
To JPAs		6360	7223	0.00	0.00	0.00	0.00	0.00
Other Transfers of Apportionments		All Other	7221-7223	0.00	0.00	0.00	0.00	0.00
All Other Transfers		7281-7283	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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service	7438		636.00	0.00	636.00	40.00	0.00	40.00	-93.7%
Debt Service - Interest									
Other Debt Service - Principal	7439		10,127.00	0.00	10,127.00	2,216.00	0.00	2,216.00	-78.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		20,104.00	1,279,340.00	1,299,444.00	11,597.00	1,420,784.00	1,432,381.00	10.2%	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310	(522,270.00)	522,270.00	0.00	(530,140.00)	530,140.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(95,476.00)	0.00	(95,476.00)	(100,687.00)	0.00	(100,687.00)	0.00	5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(617,746.00)	522,270.00	(95,476.00)	(630,827.00)	530,140.00	(630,687.00)	0.00	5.5%
TOTAL, EXPENDITURES		41,040,106.00	20,397,515.00	61,347,621.00	43,518,127.00	22,208,082.00	65,726,209.00	71,71%	

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	78,600.00	0.00	78,600.00	461,400.00	0.00	461,400.00
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			78,600.00	0.00	78,600.00	461,400.00	0.00	461,400.00
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Appropriations		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980	(9,795,662.00)	9,795,662.00	0.00	(10,579,909.00)	10,579,909.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(9,795,662.00)	9,795,662.00	0.00	(10,579,909.00)	10,579,909.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>		(9,874,262.00)	9,795,662.00	(78,600.00)	(11,041,309.00)	10,579,909.00	(461,400.00)	487,0%	
(a - b + c - d + e)									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		1,900,000.00	1,995,000.00	5.0%
3) Other State Revenue	8300-8599		157,000.00	165,000.00	5.1%
4) Other Local Revenue	8600-8799		984,075.00	943,000.00	-4.2%
5) TOTAL, REVENUES			3,041,075.00	3,103,000.00	2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		922,772.00	967,925.00	4.9%
3) Employee Benefits	3000-3999		258,871.00	302,058.00	16.7%
4) Books and Supplies	4000-4999		1,574,727.00	1,588,450.00	0.9%
5) Services and Other Operating Expenditures	5000-5999		136,209.00	133,713.00	-1.8%
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		95,476.00	100,687.00	5.5%
9) TOTAL, EXPENDITURES			2,988,055.00	3,092,833.00	3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,020.00	10,167.00	-80.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,020.00	10,167.00	-80.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		878,767.42	931,787.42	6.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			878,767.42	931,787.42	6.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			878,767.42	931,787.42	6.0%
2) Ending Balance, June 30 (E + F1e)			931,787.42	941,954.42	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		1,000.00	1,000.00	0.0%
Stores	9712		281,777.57	281,778.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		649,009.85	659,176.42	1.6%
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		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		592,720.97		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		1,000.00		
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		281,777.57		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			875,498.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		322.08		
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			322.08		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			875,176.46		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,900,000.00	1,995,000.00	5.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,900,000.00</b>	<b>1,995,000.00</b>	<b>5.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	157,000.00	165,000.00	5.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>157,000.00</b>	<b>165,000.00</b>	<b>5.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	981,000.00	940,000.00	-4.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	75.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>984,075.00</b>	<b>943,000.00</b>	<b>-4.2%</b>
<b>TOTAL, REVENUES</b>			<b>3,041,075.00</b>	<b>3,103,000.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		799,411.00	844,563.00	5.6%
Classified Supervisors' and Administrators' Salaries	2300		80,787.00	80,788.00	0.0%
Clerical, Technical and Office Salaries	2400		42,574.00	42,574.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			922,772.00	967,925.00	4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		83,384.00	113,935.00	36.6%
OASDI/Medicare/Alternative	3301-3302		65,852.00	74,046.00	12.4%
Health and Welfare Benefits	3401-3402		99,511.00	97,277.00	-2.2%
Unemployment Insurance	3501-3502		428.00	481.00	12.4%
Workers' Compensation	3601-3602		7,896.00	14,519.00	83.9%
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		1,800.00	1,800.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			258,871.00	302,058.00	16.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		192,223.00	194,450.00	1.2%
Noncapitalized Equipment	4400		1,554.00	10,000.00	543.5%
Food	4700		1,380,950.00	1,384,000.00	0.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,574,727.00	1,588,450.00	0.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,400.00	2,650.00	-22.1%
Dues and Memberships		5300	50.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,100.00	60,500.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,013.00	29,000.00	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,470.00)	(3,787.00)	-55.3%
Professional/Consulting Services and Operating Expenditures		5800	39,019.00	38,350.00	-1.7%
Communications		5900	7,097.00	7,000.00	-1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>136,209.00</b>	<b>133,713.00</b>	<b>-1.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	95,476.00	100,687.00	5.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>95,476.00</b>	<b>100,687.00</b>	<b>5.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,988,055.00</b>	<b>3,092,833.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		102,657.00	145,000.00	41.2%
5) Services and Other Operating Expenditures	5000-5999		146,249.00	230,579.00	57.7%
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			248,906.00	375,579.00	50.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(238,906.00)	(365,579.00)	53.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(238,906.00)	(365,579.00)	53.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,138,867.28	899,961.28	-21.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,138,867.28	899,961.28	-21.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,138,867.28	899,961.28	-21.0%
2) Ending Balance, June 30 (E + F1e)			899,961.28	534,382.28	-40.6%
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		899,961.28	534,382.28	-40.6%
Facilities Plan	0000	9780		534,382.28	
Facilities Plan	0000	9780	899,961.28		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,023,063.23		
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			1,023,063.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,023,063.23		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,000.00	10,000.00	0.0%
<b>TOTAL, REVENUES</b>			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,157.00	100,000.00	24.8%
Noncapitalized Equipment		4400	22,500.00	45,000.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			102,657.00	145,000.00	41.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	141,629.00	221,959.00	56.7%
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	4,620.00	8,620.00	86.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>146,249.00</b>	<b>230,579.00</b>	<b>57.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>248,906.00</b>	<b>375,579.00</b>	<b>50.9%</b>

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



Sylvan Union Elementary  
Stanislaus County

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

50 71290 0000000  
Form 20

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	78,600.00	136,400.00	73.5%
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			78,600.00	136,400.00	73.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,600.00	136,400.00	73.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	78,600.00	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	78,600.00	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	78,600.00	New
2) Ending Balance, June 30 (E + F1e)			78,600.00	215,000.00	173.5%
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		78,600.00	215,000.00	173.5%
Other Post Employment Benefits	0000	9760		215,000.00	
Other Post Employment Benefits	0000	9760	78,600.00		
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Sylvan Union Elementary  
Stanislaus County

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

50 71290 0000000  
Form 20

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF	8912		78,600.00	136,400.00	73.5%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			78,600.00	136,400.00	73.5%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			78,600.00	136,400.00	73.5%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,196.00	50,000.00	-62.5%
<b>5) TOTAL, REVENUES</b>			<b>133,196.00</b>	<b>50,000.00</b>	<b>-62.5%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,500.00	3,000.00	-71.4%
6) Capital Outlay		6000-6999	5,868,875.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>5,879,375.00</b>	<b>3,000.00</b>	<b>-99.9%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,746,179.00)	47,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,746,179.00)	47,000.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		8,849,877.62	3,103,698.62	-64.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,849,877.62	3,103,698.62	-64.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,849,877.62	3,103,698.62	-64.9%
2) Ending Balance, June 30 (E + F1e)			3,103,698.62	3,150,698.62	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,103,698.62	3,150,698.62	1.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,547,357.35		
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			3,547,357.35		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,547,357.35		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	45,000.00	50,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	88,196.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			133,196.00	50,000.00	-62.5%
<b>TOTAL, REVENUES</b>			133,196.00	50,000.00	-62.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures	5800		10,500.00	3,000.00	-71.4%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,500.00</b>	<b>3,000.00</b>	<b>-71.4%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		26,220.00	0.00	-100.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		5,842,064.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		591.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,868,875.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,879,375.00</b>	<b>3,000.00</b>	<b>-99.9%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	8,600.00	-21.8%
<b>5) TOTAL, REVENUES</b>			<b>11,000.00</b>	<b>8,600.00</b>	<b>-21.8%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,000.00	8,000.00	-38.5%
6) Capital Outlay		6000-6999	270.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>13,270.00</b>	<b>8,000.00</b>	<b>-39.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,270.00)	600.00	-126.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,270.00)	600.00	-126.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		32,620.21	30,350.21	-7.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,620.21	30,350.21	-7.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,620.21	30,350.21	-7.0%
2) Ending Balance, June 30 (E + F1e)			30,350.21	30,950.21	2.0%
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		30,350.21	30,950.21	2.0%
Facilities Plan	0000	9780		30,950.21	
Facilities Plan	0000	9780	30,350.21		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		32,680.74		
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) <b>TOTAL, ASSETS</b>			<b>32,680.74</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) <b>TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
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) <b>TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) <b>TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)				32,680.74	

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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		1,000.00	1,100.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		10,000.00	7,500.00	-25.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,000.00	8,600.00	-21.8%
<b>TOTAL, REVENUES</b>			11,000.00	8,600.00	-21.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		13,000.00	8,000.00	-38.5%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,000.00</b>	<b>8,000.00</b>	<b>-38.5%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		270.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>270.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,270.00</b>	<b>8,000.00</b>	<b>-39.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lessee- 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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	4,000.00	-20.0%
5) TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	212,510.00	119,000.00	-44.0%
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			212,510.00	119,000.00	-44.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(207,510.00)	(115,000.00)	-44.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	325,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	325,000.00	New

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,510.00)	210,000.00	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		538,425.08	330,915.08	-38.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			538,425.08	330,915.08	-38.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			538,425.08	330,915.08	-38.5%
2) Ending Balance, June 30 (E + F1e)			330,915.08	540,915.08	63.5%
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		330,915.08	540,915.08	63.5%
Capital Projects and Equipment	0000	9780		540,915.08	
Capital Projects and Equipment	0000	9780	330,915.08		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		329,040.65		
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			329,040.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			329,040.65		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	5,000.00	4,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	4,000.00	-20.0%
<b>TOTAL, REVENUES</b>			5,000.00	4,000.00	-20.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		14,900.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		197,610.00	82,000.00	-58.5%
Equipment Replacement	6500		0.00	37,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>212,510.00</b>	<b>119,000.00</b>	<b>-44.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>212,510.00</b>	<b>119,000.00</b>	<b>-44.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF	8912		0.00	325,000.00	New
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	325,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	325,000.00	New

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,625,356.94	1,625,356.94	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,356.94	1,625,356.94	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,356.94	1,625,356.94	0.0%
2) Ending Balance, June 30 (E + F1e)			1,625,356.94	1,625,356.94	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		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		1,625,356.94	1,625,356.94	0.0%
Bond Obligations	0000	9780		1,625,356.94	
Bond Obligations	0000	9780	1,625,356.94		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,625,356.94		
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			1,625,356.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,625,356.94		

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

Sylvan Union Elementary  
Stanislaus County

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

50 71290 0000000  
Form 51

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	666,500.00	666,500.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>666,500.00</b>	<b>666,500.00</b>	<b>0.0%</b>
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	444,728.00	439,117.00	-1.3%
3) Employee Benefits		3000-3999	135,201.00	141,077.00	4.3%
4) Books and Supplies		4000-4999	17,370.00	14,025.00	-19.3%
5) Services and Other Operating Expenses		5000-5999	53,200.00	52,850.00	-0.7%
6) Depreciation		6000-6999	5,400.00	4,575.00	-15.3%
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%
<b>9) TOTAL, EXPENSES</b>			<b>655,899.00</b>	<b>651,644.00</b>	<b>-0.6%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,601.00	14,856.00	40.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,601.00	14,856.00	40.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		273,237.55	283,838.55	3.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,237.55	283,838.55	3.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			273,237.55	283,838.55	3.9%
2) Ending Net Position, June 30 (E + F1e)			283,838.55	298,694.55	5.2%
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		283,838.55	298,694.55	5.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		329,458.31		
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		182,194.32		
e) Accumulated Depreciation - Buildings	9435		(153,514.55)		
f) Equipment	9440		32,203.96		
g) Accumulated Depreciation - Equipment	9445		(23,712.07)		
h) Work in Progress	9450		0.00		
<b>10) TOTAL, ASSETS</b>			<b>366,629.97</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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		12,129.58		
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		
<b>7) TOTAL, LIABILITIES</b>			<b>12,129.58</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			354,500.39		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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		2,500.00	2,500.00	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		664,000.00	664,000.00	0.0%
Other Local Revenue	8699		0.00	0.00	0.0%
All Other Local Revenue					
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>666,500.00</b>	<b>666,500.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>666,500.00</b>	<b>666,500.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		5,429.00	5,537.00	2.0%
Classified Supervisors' and Administrators' Salaries	2300		52,889.00	52,889.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		386,410.00	380,691.00	-1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>444,728.00</b>	<b>439,117.00</b>	<b>-1.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		49,173.00	51,689.00	5.1%
OASDI/Medicare/Alternative	3301-3302		32,949.00	33,594.00	2.0%
Health and Welfare Benefits	3401-3402		47,788.00	47,788.00	0.0%
Unemployment Insurance	3501-3502		215.00	219.00	1.9%
Workers' Compensation	3601-3602		3,876.00	6,587.00	69.9%
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		1,200.00	1,200.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>135,201.00</b>	<b>141,077.00</b>	<b>4.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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		10,650.00	9,525.00	-10.6%
Noncapitalized Equipment	4400		6,720.00	4,500.00	-33.0%
Food	4700		0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,370.00</b>	<b>14,025.00</b>	<b>-19.3%</b>

## July 1 Budget (Single Adoption)

Other Enterprise Fund  
Expenses by Object

Sylvan Union Elementary  
Stanislaus County

50 71290 0000000  
Form 63

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		100.00	50.00	-50.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		250.00	150.00	-40.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		45,500.00	45,500.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		3,250.00	4,250.00	30.8%
Communications	5900		4,100.00	2,900.00	-29.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>53,200.00</b>	<b>52,850.00</b>	<b>-0.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense	6900		5,400.00	4,575.00	-15.3%
<b>TOTAL, DEPRECIATION</b>			<b>5,400.00</b>	<b>4,575.00</b>	<b>-15.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>655,899.00</b>	<b>651,644.00</b>	<b>-0.6%</b>

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,072,510.00	1,077,510.00	0.5%
<b>5) TOTAL, REVENUES</b>			<b>1,072,510.00</b>	<b>1,077,510.00</b>	<b>0.5%</b>
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	974,885.00	1,007,385.00	3.3%
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%
<b>9) TOTAL, EXPENSES</b>			<b>974,885.00</b>	<b>1,007,385.00</b>	<b>3.3%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			<b>97,625.00</b>	<b>70,125.00</b>	<b>-28.2%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			97,625.00	70,125.00	-28.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		1,077,299.81	1,174,924.81	9.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,077,299.81	1,174,924.81	9.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,077,299.81	1,174,924.81	9.1%
2) Ending Net Position, June 30 (E + F1e)			1,174,924.81	1,245,049.81	6.0%
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		1,174,924.81	1,245,049.81	6.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,161,722.03		
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		
<b>10) TOTAL, ASSETS</b>			<b>1,161,722.03</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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		
<b>7) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			<b>1,161,722.03</b>		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest		8660	11,000.00	11,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions	8674		1,061,510.00	1,066,510.00	0.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,072,510.00</b>	<b>1,077,510.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,072,510.00</b>	<b>1,077,510.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		974,885.00	1,007,385.00	3.3%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>974,885.00</b>	<b>1,007,385.00</b>	<b>3.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense	6900		0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>974,885.00</b>	<b>1,007,385.00</b>	<b>3.3%</b>

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
<b>A. DISTRICT</b>						
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)	7,854.67	7,854.67	7,877.21	7,877.21	7,877.21	7,877.21
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)	7,854.67	7,854.67	7,877.21	7,877.21	7,877.21	7,877.21
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	10.42	10.42	10.42	10.42	10.42	10.42
b. Special Education-Special Day Class	29.39	29.39	29.39	29.39	29.39	29.39
c. Special Education-NPS/LCI	24.48	24.48	24.48	24.48	24.48	24.48
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, District Funded County Program ADA (Sum of Lines A5a through A5e)	64.29	64.29	64.29	64.29	64.29	64.29
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	7,918.96	7,918.96	7,941.50	7,941.50	7,941.50	7,941.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2015-16 Projection (C)	% Change (Cols E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	53,956,626.00	8.14%	58,347,575.00	3.82%	60,574,813.00
2. Federal Revenues	8100-8299	4,495,714.00	-17.83%	3,694,221.00	0.00%	3,694,221.00
3. Other State Revenues	8300-8599	1,833,212.00	-6.31%	1,717,562.00	0.00%	1,717,562.00
4. Other Local Revenues	8600-8799	3,895,705.00	-7.24%	3,613,553.00	0.12%	3,618,065.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		64,181,257.00	4.97%	67,372,911.00	3.31%	69,604,661.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,715,208.00		33,117,577.00
b. Step & Column Adjustment				402,369.00		413,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,715,208.00	1.23%	33,117,577.00	1.25%	33,530,583.00
2. Classified Salaries						
a. Base Salaries				9,526,138.00		9,699,954.00
b. Step & Column Adjustment				173,816.00		204,491.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,526,138.00	1.82%	9,699,954.00	2.11%	9,904,445.00
3. Employee Benefits	3000-3999	12,516,345.00	10.83%	13,871,267.00	8.38%	15,033,574.00
4. Books and Supplies	4000-4999	3,300,190.00	-30.93%	2,279,392.00	0.18%	2,283,434.00
5. Services and Other Operating Expenditures	5000-5999	6,270,225.00	-10.09%	5,637,488.00	1.82%	5,739,893.00
6. Capital Outlay	6000-6999	66,409.00	-54.83%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,432,381.00	3.74%	1,485,954.00	3.83%	1,542,899.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,687.00)	470.45%	(574,365.00)	0.00%	(574,365.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	461,400.00	0.00%	461,400.00	40.82%	649,730.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,187,609.00	-0.27%	66,008,667.00	3.23%	68,140,193.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,006,352.00)		1,364,244.00		1,464,468.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		14,865,572.05		12,859,220.05		14,223,464.05
2. Ending Fund Balance (Sum lines C and D1)		12,859,220.05		14,223,464.05		15,687,932.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	1,133,743.03		1,131,590.77		1,134,142.77
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	200,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,985,628.00		1,981,849.00		2,045,952.00
2. Unassigned/Unappropriated	9790	9,529,849.02		11,110,024.28		12,507,837.28
f. Total Components of Ending Fund Balance		12,859,220.05		14,223,464.05		15,687,932.05
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2015-16 Projection (C)	% Change (Cols E-C/C) (D)	2016-17 Projection (E)
<b>E AVAILABLE RESERVES</b>						
1 General Fund	9750	0.00		0.00		0.00
a Stabilization Arrangements	9789	1,985,628.00		1,981,849.00		2,045,952.00
b Reserve for Economic Uncertainties	9790	9,529,849.28		11,110,024.28		12,507,837.28
c Unassigned/Unappropriated						
d Negative Restricted Ending Balances (Negative resources 2000-9999)	9792	(0.26)		0.00		0.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)	9750	0.00		0.00		0.00
a Stabilization Arrangements	9789	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9790	0.00		0.00		0.00
c Unassigned/Unappropriated						
3 Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,515,477.02		13,091,873.28		14,553,789.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.40%		19.83%		21.36%
<b>F RECOMMENDED RESERVES</b>						
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 C2c; enter projections)		7,877.21		7,882.20		7,882.20
3 Calculating the Reserves						
a Expenditures and Other Financing Uses (Line B11)		66,187,609.00		66,008,667.00		68,140,193.00
b Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		66,187,609.00		66,008,667.00		68,140,193.00
d Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e Reserve Standard - By Percent (Line F3c times F3d)		1,985,628.27		1,980,260.01		2,044,205.79
f Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g Reserve Standard (Greater of Line F3e or F3f)		1,985,628.27		1,980,260.01		2,044,205.79
h Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2015-16 Projection (C)	% Change (Cols E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	53,077,660.00	8.27%	57,468,609.00	3.88%	59,695,847.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,253,762.00	0.00%	1,253,762.00	0.00%	1,253,762.00
4. Other Local Revenues	8600-8799	257,548.00	-6.09%	241,866.00	0.98%	244,229.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,579,909.00)	10.24%	(11,663,615.00)	4.30%	(12,165,558.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		44,009,061.00	7.48%	47,300,622.00	3.65%	49,028,280.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,657,724.00		25,971,169.00
b. Step & Column Adjustment				313,445.00		320,102.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,657,724.00	1.22%	25,971,169.00	1.23%	26,291,271.00
2. Classified Salaries						
a. Base Salaries				5,491,059.00		5,588,208.00
b. Step & Column Adjustment				97,149.00		114,033.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,491,059.00	1.77%	5,588,208.00	2.04%	5,702,241.00
3. Employee Benefits	3000-3999	9,564,509.00	11.30%	10,644,910.00	8.89%	11,591,051.00
4. Books and Supplies	4000-4999	1,091,899.00	36.46%	1,489,975.00	0.27%	1,494,017.00
5. Services and Other Operating Expenditures	5000-5999	2,332,166.00	0.49%	2,343,588.00	2.54%	2,403,078.00
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	11,597.00	-19.45%	9,341.00	0.00%	9,341.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(630,827.00)	-8.95%	(574,365.00)	0.00%	(574,365.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	461,400.00	0.00%	461,400.00	40.82%	649,730.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		43,979,527.00	4.44%	45,934,226.00	3.55%	47,566,364.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		29,534.00		1,366,396.00		1,461,916.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		11,695,943.28		11,725,477.28		13,091,873.28
2. Ending Fund Balance (Sum lines C and D1)		11,725,477.28		13,091,873.28		14,553,789.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	200,000.00				
e. Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	1,985,628.00		1,981,849.00		2,045,952.00
2 Unassigned/Unappropriated	9790	9,529,849.28		11,110,024.28		12,507,837.28
f. Total Components of Ending Fund Balance		11,725,477.28		13,091,873.28		14,553,789.28
(Line D3f must agree with line D2)						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E AVAILABLE RESERVES</b>						
1 General Fund						
a Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	1,985,628.00		1,981,849.00		2,045,952.00
c Unassigned/Unappropriated	9790	9,529,849.28		11,110,024.28		12,507,837.28
(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)		11,515,477.28		13,091,873.28		14,553,789.28
<b>F ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
2105-16: COLA=2.19%, Unduplicated=54.51%, GAP=30.39%; 2016-17: COLA=2.14%, Unduplicated=54.51%, GAP=19.5%						

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. LCCF/Revenue Limit Sources	8010-8099	878,966.00	0.00%	878,966.00	0.00%	878,966.00
2. Federal Revenues	8100-8299	4,495,714.00	-17.83%	3,694,221.00	0.00%	3,694,221.00
3. Other State Revenues	8300-8599	579,450.00	-19.96%	463,800.00	0.00%	463,800.00
4. Other Local Revenues	8600-8799	3,638,157.00	-7.32%	3,371,687.00	0.06%	3,373,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,579,909.00	10.24%	11,663,615.00	4.30%	12,165,558.00
6. Total (Sum lines A1 thru A5c)		20,172,196.00	-0.50%	20,072,289.00	2.51%	20,576,381.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,057,484.00		7,146,408.00
b. Step & Column Adjustment				88,924.00		92,904.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,057,484.00	1.26%	7,146,408.00	1.30%	7,239,312.00
2. Classified Salaries						
a. Base Salaries				4,035,079.00		4,111,746.00
b. Step & Column Adjustment				76,667.00		90,458.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,035,079.00	1.90%	4,111,746.00	2.20%	4,202,204.00
3. Employee Benefits	3000-3999	2,951,836.00	9.30%	3,226,357.00	6.70%	3,442,523.00
4. Books and Supplies	4000-4999	2,208,291.00	-64.25%	789,417.00	0.00%	789,417.00
5. Services and Other Operating Expenditures	5000-5999	3,938,059.00	-16.36%	3,293,900.00	1.30%	3,336,815.00
6. Capital Outlay	6000-6999	66,409.00	-54.83%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,420,784.00	3.93%	1,476,613.00	3.86%	1,533,558.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	530,140.00	-100.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,208,082.00	-9.61%	20,074,441.00	2.49%	20,573,829.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,035,886.00)		(2,152.00)		2,552.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		3,169,628.77		1,133,742.77		1,131,590.77
2. Ending Fund Balance (Sum lines C and D1)		1,133,742.77		1,131,590.77		1,134,142.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,133,743.03		1,131,590.77		1,134,142.77
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	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,133,742.77		1,131,590.77		1,134,142.77

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