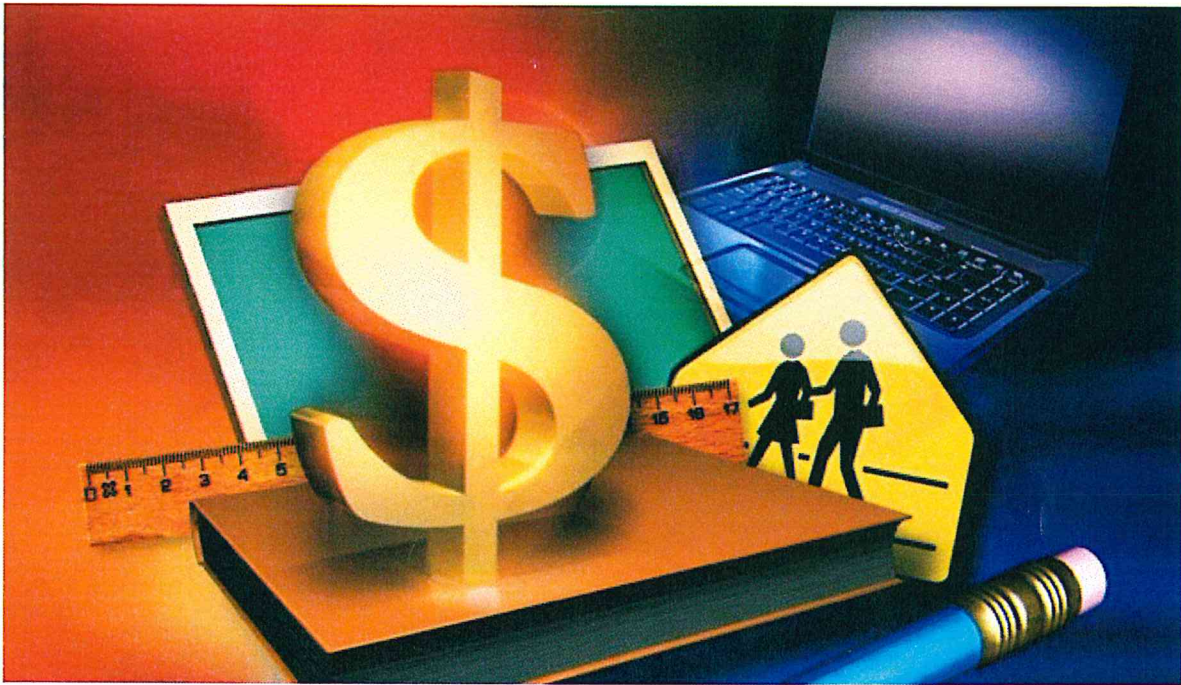


2014-15 BUDGET



LAS LOMITAS ELEMENTARY SCHOOL DISTRICT

June 18, 2014



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BUDGET ADOPTION SUMMARY

**LAS LOMITAS ELEMENTARY SCHOOL DISTRICT
2014-15 BUDGET ADOPTION**

INTRODUCTION

The District's 2014-15 Budget has been developed using guidance from the board study sessions, budget committee meetings, state and federal budget estimates from the Governor's May Revise, and advice from the San Mateo County Office of Education. The Education Code requires school districts to adopt a budget by June 30th for the next fiscal year. However, certain state and local financial information is not available until after the District's budget has been adopted. The 2014-15 Budget is based on the most current financial information available at the time of budget development. Revisions to the budget are made throughout the year to reflect changes in revenue and expenditures as they become known.

SUMMARY

The 2014-15 Budget is the first budget developed in conjunction with the new Local Control Accountability Plan (LCAP) directly aligning District finances with curriculum and program services. The District offers an expansive curriculum to meet the diverse needs of the groups of students targeted in the LCAP, as well as any student needing additional support in Math, Reading and Language Arts.

To enrich the reading program, the District's budget includes an additional reading teacher at the K-3 grade level. A robust professional development program is providing teachers with reading and writing workshops during the summer and throughout the school year. The District is continuing to enrich its technology program, and by the end of the first quarter of 2014-15, each 6th, 7th and 8th grader will have an iPad and teachers will have access to technology related professional development.

Enrollment is estimated to be 1,402, which is an increase of 18 students from the current year. The District has added additional FTE for counselors, middle school classroom teachers, a certificated Reading Specialist, custodial support, lunch time supervision and technology support to accommodate the growth in enrollment and further enhancement of programs.

LOCAL CONTROL FUNDING FORMULA AND BASIC AID

2014-15 will be the second year of the state's new Local Control Funding Formula (LCFF) and the Governor has made a commitment to funding education and attaining full implementation of the LCFF in 2019-20. The LCFF is based upon a revenue target by grade level for all school districts statewide, with additional funding allocated to English Learners and low income students. Districts like LLESB whose local property tax revenue exceeds their state funding under the LCFF, would continue to retain their local tax revenue and be referred to as a Basic Aid, or Community Funded district.

The LCFF does not include the categorical programs, or the categorical funding that previously existed under the Revenue Limit funding model. The Governor vowed that basic aid districts would be “held harmless” for the loss of categorical revenue and a separate Hold Harmless account was established to ensure that districts would continue to receive the same level of state funding they received in 2012-13. The Hold Harmless revenue satisfies the \$120 per student Basic Aid state guarantee and is a flat dollar amount that does not adjust for increases in student enrollment or cost of living.

LOCAL CONTROL FUNDING FORMULA/REVENUE LIMIT SOURCES

Property Taxes (Increase of \$644,538)

Property tax revenue, which includes secured taxes, unsecured taxes, homeowners’ exemption and any prior year adjustments, accounts for nearly 64% of general fund revenue. Revenue from property taxes is projected to increase 5.5% in 2014-15. Each 1% increase to secured taxes, net of any reductions to declines in assessed valuations, equals approximately \$110,000. Also deducted from property tax receipts is the Genentech settlement for 2014-15 of \$26,016 which will continue through FY16/17.

Actual property tax revenue for 2014-15 will be known in August and adjustments to the District’s budget will be made accordingly. Property tax increases beyond 2014-15 are estimated at 4%.

Revenue Limit (Increase of \$82,973)

The District receives Revenue Limit funding through the Voluntary Transfer Program with Ravenswood School District. LLESD receives 70% of the LCFF per student funding for the ADA of students enrolled in the District. The LCFF base grant is higher than the previous per student funding under the Revenue Limit and revenue for this source is budgeted at the increased amount beginning in 2014-15.

Education Protection Account (EPA) Prop. 30 (Decrease of \$1,814)

The passage of Proposition 30 in November 2012 granted funding of approximately \$200 per ADA to school districts through 2018/19. LLESD has a spending plan for the EPA which declares these funds to be used for teacher salaries and benefits.

Special Education (Decrease of \$18,736)

The current SELPA funding model for Special Education was implemented in 2005-06. The District’s Special Education income from the SELPA is a combination of excess property taxes received by the County Office of Education and the balance due the from the State. The County property tax dollars appear on our books as County Property Tax Transfer income. The county SELPA funding remains at the 2013-14 amount.

The SELPA has consistently provided funding through the High Cost Pool for the last few years. This revenue is received as an offset to qualifying prior year expenditures

and is included in the 2014-15 budget at the average amount received over the last three years.

FEDERAL REVENUE (No change)

Federal revenue estimates are based on the federal budget which operates on a fiscal year of October 1 through September 30. Exact funding amounts will be known later in the fall once the federal government adopts the budget. Programs for which the District receives federal funding are Special Education Individuals with Disabilities Education Act (IDEA), Title I, and Title II. Federal revenue is budgeted with no change from the 2013-14 allocation level.

OTHER STATE REVENUE

Lottery (Decrease of \$6,950)

State lottery income, adjusted for actual attendance, is estimated at \$126.00 per ADA for general purpose use and \$30.00 per ADA restricted for instructional materials.

Mandate Block Grant (Decrease of \$414)

The District participates in the Mandate Block Grant and funding is budgeted at \$28 per ADA.

Common Core State Standards Implementation Funding (Decrease of \$285,166)

These were a one-time funding source from the state in 2013-14 for the implementation of Common Core. These funds will not be received in future years.

OTHER LOCAL REVENUE

Parcel Tax (No change)

The parcel tax income is calculated at \$311 per non-exempt parcel and is adjusted for the \$1.35 per parcel the County charges for collection of the parcel tax. Parcel tax revenue is budgeted at \$1,196,800 under local revenue and does not expire.

Rental Income (Decrease of \$12,339)

Rental income for La Loma and Ladera school sites has been adjusted per the respective lease agreements. Also included in rental income are lease payments from the Children's Creative Learning Center (CCLC), field rental fees, and facility rental fees. Due to anticipated construction projects and possible limited access to facilities in the summer of 2015, field and facility rental fees have been reduced.

Interest

Interest is estimated at the current rate of 0.6%.

Las Lomas Education Foundation (Decrease of \$400,000)

The Las Lomas Education Foundation grant for 2014-15 is \$2,400,000. These funds support staff salaries and special projects identified as Fund a Need. The Foundation

grant for 2015-16 and beyond is budgeted at the base amount of \$2,200,000. Should additional monies be gifted to the District, the grant amount will increase as will the expenditures they were raised to support. For 2014-15, the Foundation's donation represents 11% of the District's revenue.

Prior Year Carryover (Estimated to be \$500,000)

There is no carryover of income or expenditures included in the proposed budget. Any "restricted" funds not expended by June 30, 2014, will be introduced into the 2014-15 budget at First Interim.

EXPENDITURES

Step and Column Salary Increases (Increase of approx. \$220,000)

The projected movement on the salary schedule (for years of service and unit credit) is included for all classifications of employees. No cost of living salary increase is included for certificated, classified or management employees in 2014-15.

Staffing (Increase of \$298,250)

Certificated staffing is budgeted for an increase of 0.8FTE to accommodate growing student enrollment at La Entrada, 0.4FTE for additional counselor time at La Entrada, and an additional 1FTE Reading Specialist at Las Lomitas. Classified staffing is increased by a 0.5FTE Custodian position, additional lunch time supervision, and additional technology support.

Benefit Rates (Increase of \$159,328)

Changes to the 2014-15 fringe benefit rates for payroll charges are as follows:

STRS: 0.095 (increased from 0.0825)

PERS: 0.11771 (increased from 0.11417)

Worker's Compensation: 0.012320 (decreased from 0.010095)

Retiree Health Benefits

Retiree health benefits are increased to account for new retirees and a projected increase in health insurance premiums. Retiree health benefits include the funding the OPEB trust at the recommended ARC of \$620,000 beginning in 2013-14 and thereafter.

Utilities (Increase of \$5,940)

Utilities costs are adjusted to cover estimated usage and increased rates for next year. Budgeted rate increases are 34% for waste and recycling services.

Technology (Increase of \$25,000)

Technology hardware and software licensing fees are estimated to increase by \$25,000 in 2014-15 largely due to the additional software programs required for 21st Century Learning and the increased number of required licenses due to student and staffing growth. The revised Board Policy on Reserves eliminated the Technology Reserve in Fund 17 and the \$100,000 reserve contribution is instead budgeted in the general fund technology account beginning this fiscal year.

County Special Education Programs (Increase of \$14,896)

Payment to the programs listed with an object code of 7141 and 7472 notates students served in the county's special education program other or in other district's programs. Students are enrolled in these programs when the student's needs are best served by programs being offered at the county or in other districts.

Interfund Transfers and Board Reserves

Interfund transfers include a transfer to Fund 17 of \$100,000 to establish a Phillips Brooks School (PBS) Maintenance Reserve, \$50,000 for the Economic Uncertainty Reserve, and \$670,850 to maintain an undesignated general fund ending balance equal to 10% of the current year revenues.

Interfund transfers to Fund 14 of \$158,000 are for the district portion of the Deferred Maintenance state match and Routine Restricted Maintenance contribution.

OTHER FUNDS

Deferred Maintenance Fund 14

The Deferred Maintenance Fund is used to account for revenues and expenditures relating to major maintenance projects. The State used to provide matching funds to assist school districts with major repairs such as plumbing, heating, roofing, and resurfacing. Fund 14 expenditures are committed for major deferred maintenance needs. Budgeted 2014-15 expenditures are for floor replacement tiles at Las Lomitas.

Special Reserve Non Capital Projects Fund 17

The State required 3% minimum Reserve for Economic Uncertainty is maintained in Fund 17. The Board assigned reserves for PBS Maintenance, PBS Amortization, District Uncertainty, and Construction Uncertainty are also in Fund 17.

Building Fund 21: Measure S Bond

Expenditures in this fund are for the salaries and benefits of the Director of Bond Projects, 0.5FTE Accountant and preliminary construction expenditures. Budget revisions will be made to this fund as project timelines are established and bonds are issued.

Capital Facilities Fund 25

Fund 25 is used to account for the developer fees the district receives. These monies can only be spent on providing facilities for new students as a result of enrollment growth. The district currently receives \$2.016 per square foot for residential and \$0.324 per square foot for commercial development. Funds are budgeted for the rental of 16 portable classroom buildings. Developer fees vary from year to year but have been making incremental increases over the last two years. They are budgeted to be \$151,300 in 2014-15. Expenditures traditionally charged to Fund 25 (annual rental on the relocatable classrooms) may require to be

charged elsewhere if these revenues do not materialize or if the number of classrooms added outpaces the generated revenue.

Special Reserve – Capital Projects Fund 40

Expenditures from this fund are restricted to facilities and major capital outlay purchases. Funds had been earmarked for capital outlay purchases and for maintenance needs.

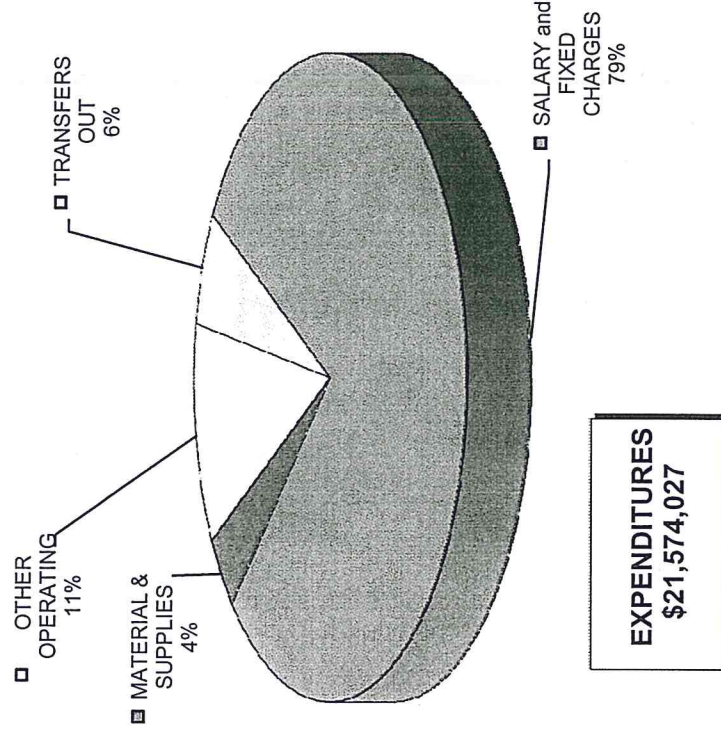
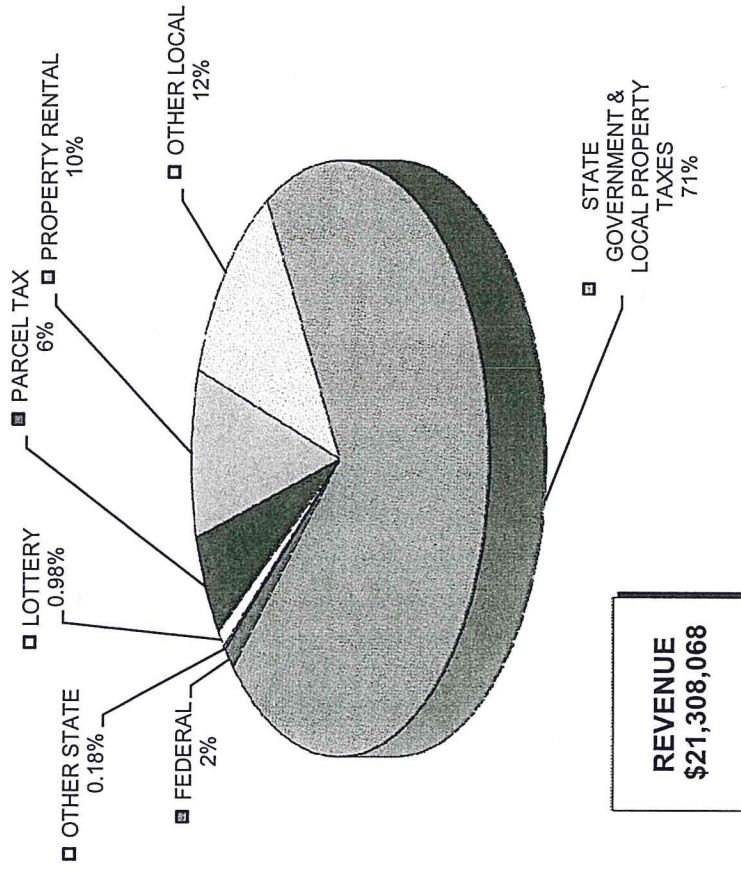
**GENERAL FUND
REVENUE & EXPENDITURE
CHART**

Las Lomitas School District

2014-15

GENERAL FUND

BUDGET



GENERAL FUND

Las Lomitas School District

2014 - 2015 BUDGET - REVENUE / UNRESTRICTED

DESCRIPTION		2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
REVENUE LIMIT SOURCES					
8011 /19	Principal Appt.-State Aide / Prior Years	291,797	297,027	561,427	644,400
8012	Educ. Protection Acct. State Aid	0	270,814	270,814	269,000
8021	Tax Relief Subventions	74,024	75,782	73,921	73,921
8041	Secured Taxes	10,613,054	11,395,899	12,188,421	12,836,426
8042	Unsecured Taxes	615,121	670,365	695,843	723,302
8043	Prior Years	22,320	(5,156)	(34,314)	0
8091	Unrestricted Transfers	0	0	(120,000)	(120,000)
TOTAL		11,616,316	12,704,730	13,636,112	14,427,049
FEDERAL REVENUE					
8181	PL 94-142 IDEA	0	0	0	0
8182	PL / Pre School	0	0	0	0
8290	Title I	0	0	0	0
8290	Title II	0	0	0	0
8290	Drug Free	0	0	0	0
8290	Other Federal	0	0	0	0
TOTAL		0	0	0	0
OTHER STATE REVENUES					
8311	Special Education	0	0	0	0
8311	Transportation	0	0	0	0
8311	E.I.A.	0	0	0	0
8434	Class Size Reduction Program	176,164	401,116	0	0
8550	Mandated Costs Reimbursement	1,004	40,120	37,914	37,500
8560	State Lottery	177,346	182,854	173,950	169,000
8590	GATE	0	0	0	0
8590	Supplemental - CORE	0	0	0	0
8590	School Improvement Block Grant	0	0	0	0
8590	Instructional Materials	0	0	0	0
8590	PAR	0	0	0	0
8590	One Time / On-Going Grant	0	0	0	0
8590	TUPE	0	0	0	0
8590	Other State Income	6,769	14,204	3,103	0
TOTAL		361,283	638,294	214,967	206,500

Las Lomitas School District

2014 - 2015 BUDGET - REVENUE / UNRESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
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OTHER LOCAL REVENUES

8621 Parcel Tax	1,182,837	1,192,719	1,196,800	1,196,800
8631 Sale of Equipment	0	0	0	0
8650 Rentals	1,828,885	1,873,056	1,941,673	1,929,334
8660 Interest Income	64,125	40,160	35,000	35,000
8662 Net Increase (Decrease) in the Fair Value	10,777	20,170	50,585	0
8677 Investment Gains / Losses	0	0	0	0
8699 Foundation Grant	2,400,000	2,400,000	2,800,000	2,400,000
8699 Other Local Income	156,988	211,959	322,023	0
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL	5,643,611	5,738,064	6,346,081	5,561,134
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GRAND TOTAL	17,621,210	19,081,088	20,197,160	20,194,683
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Las Lomitas School District

2014 - 2015 BUDGET - REVENUE / RESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
REVENUE LIMIT SOURCES				
8011 /19 Principal Appt.-State Aide / Prior Years	0	0	0	0
8012 Educ. Protection Acct. State Aid	0	0	0	0
8021 Tax Relief Subventions	0	0	0	0
8041 Secured Taxes	0	0	0	0
8042 Unsecured Taxes	0	0	0	0
8043 Prior Years	0	0	0	0
8097 County Property Tax Transfer	572,834	713,424	718,736	700,500
TOTAL	572,834	713,424	718,736	700,500
FEDERAL REVENUE				
8181 PL 94-142 IDEA	220,545	225,905	217,951	217,951
8182 PL / Pre School	26,797	33,387	21,574	21,574
8290 Title I	0	0	21,574	20,266
8290 Title II	0	0	18,039	19,347
8290 Drug Free	0	0	0	0
8290 Other Federal	68,518	45,367	0	0
TOTAL	315,860	304,659	279,138	279,138
OTHER STATE REVENUES				
8311 Special Education	12,549	12,456	12,500	0
8311 Transportation	69,093	3,374	0	0
8311 E.I.A.	37,965	45,047	0	0
8434 Class Size Reduction Program	0	0	0	0
8550 Mandated Costs Reimbursement	0	0	0	0
8560 State Lottery	40,709	49,461	42,000	40,000
8590 GATE	0	0	0	0
8590 Supplemental - CORE	0	0	0	0
8590 School Improvement Block Grant	0	0	0	0
8590 Instructional Materials	0	0	0	0
8590 PAR	0	0	0	0
8590 One Time / On-Going Grant	0	0	0	0
8590 TUPE	0	1,490	0	1,125
8590 Other State Income	7,180	7,198	293,489	480
TOTAL	167,495	119,026	347,989	41,605

Las Lomitas School District

2014 - 2015 BUDGET - REVENUE / RESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
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OTHER LOCAL REVENUES

8621 Parcel Tax	0	0	0	0
8631 Sale of Equipment	0	0	0	0
8650 Rentals	0	0	0	0
8660 Interest Income	0	0	0	0
8662 Net Increase (Decrease) in the Fair Value	0	0	0	0
8677 Investment Gains / Losses	48,121	22,018	50,000	50,000
8699 Foundation Grant	0	0	0	0
8699 Other Local Income	46,549	51,982	42,142	42,142
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL	94,670	74,000	92,142	92,142
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GRAND TOTAL	1,150,859	1,211,109	1,438,005	1,113,385
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Las Lomitas School District

2014 - 2015 BUDGET - REVENUE SUMMARY

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
REVENUE LIMIT SOURCES				
8011 /19 Principal Appt.-State Aide / Prior Years	291,797	297,027	561,427	644,400
8012 Educ. Protection Acct. State Aid	0	270,814	270,814	269,000
8021 Tax Relief Subventions	74,024	75,782	73,921	73,921
8041 Secured Taxes	10,613,054	11,395,899	12,188,421	12,836,426
8042 Unsecured Taxes	615,121	670,365	695,843	723,302
8043 Prior Years	22,320	(5,156)	(34,314)	0
8097 County Property Tax Transfers	572,834	713,424	598,736	580,500
TOTAL	12,189,150	13,418,154	14,354,848	15,127,549
FEDERAL REVENUE				
8181 PL 94-142 IDEA	220,545	225,905	217,951	217,951
8182 PL / Pre School	26,797	33,387	21,574	21,574
8290 Title I	0	0	21,574	20,266
8290 Title II	0	0	18,039	19,347
8290 Drug Free	0	0	0	0
8290 Other Federal	68,518	45,367	0	0
TOTAL	315,860	304,659	279,138	279,138
OTHER STATE REVENUES				
8311 Special Education	12,549	12,456	12,500	0
8311 Transportation	69,093	3,374	0	0
8311 E.I.A.	37,965	45,047	0	0
8434 Class Size Reduction Program	176,164	401,116	0	0
8550 Mandated Costs Reimbursement	1,004	40,120	37,914	37,500
8560 State Lottery	218,054	232,315	215,950	209,000
8590 GATE	0	0	0	0
8590 Supplemental - CORE	0	0	0	0
8590 School Improvement Block Grant	0	0	0	0
8590 Instructional Materials	0	0	0	0
8590 PAR	0	0	0	0
8590 One Time / On-Going Grant	0	0	0	0
8590 TUPE	0	1,490	0	1,125
8590 Other State Income	13,949	21,402	296,592	480
TOTAL	528,778	757,320	562,956	248,105

Las Lomitas School District

2014 - 2015 BUDGET - REVENUE SUMMARY

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
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OTHER LOCAL REVENUES

8621 Parcel Tax	1,182,837	1,192,719	1,196,800	1,196,800
8631 Sale of Equipment	0	0	0	0
8650 Rentals	1,828,885	1,873,056	1,941,673	1,929,334
8660 Interest Income	64,125	40,160	35,000	35,000
8662 Net Increase (Decrease) in the Fair Value	10,777	20,170	50,585	0
8677 Investment Gains / Losses	48,121	22,018	50,000	50,000
8699 Foundation Grant	2,400,000	2,400,000	2,800,000	2,400,000
8699 Other Local Income	203,536	263,941	364,165	42,142
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL	5,738,281	5,812,064	6,438,223	5,653,276
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GRAND TOTAL	18,772,068	20,292,197	21,635,165	21,308,068
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Las Lomitas School District

2014 - 2015 BUDGET -BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
CERTIFICATED SALARIES				
1100 Teachers	6,865,219	7,310,083	7,822,359	7,888,485
1200 Pupil Support	325,740	285,288	307,216	370,188
1300 Administrators	632,310	859,975	899,178	883,683
1900 Other Certificated	129,697	99,210	93,246	105,246
TOTAL	7,952,965	8,554,556	9,121,999	9,247,602
CLASSIFIED SALARIES				
2100 Instructional Aides	170,029	177,683	207,752	213,141
2200 Support Salaries	430,422	452,052	721,829	759,447
2300 Administrators	297,300	302,897	331,710	327,010
2400 Clerical and Office	621,319	619,097	676,308	673,414
2900 Other Classified	64,581	60,068	71,949	75,760
TOTAL	1,583,650	1,611,796	2,009,548	2,048,772
EMPLOYEE BENEFITS				
3101 STRS; Certificated	656,918	698,311	743,313	890,384
3102 STRS; Classified	11,153	11,092	11,888	
3201 PERS; Certificated	15,729	17,684	19,825	226,800
3202 PERS; Classified	149,348	164,015	200,774	
3301 OASDI / Medicare-Certificated	126,587	134,682	138,452	299,694
3302 OASDI / Medicare-Classified	108,666	108,617	133,087	
3401 Health - Certificated	500,042	537,364	522,432	595,700
3402 Health - Classified	121,983	138,473	156,535	
3501 U.I. - Certificated	128,066	89,741	4,547	5,792
3502 U.I. - Classified	25,124	17,057	992	
3601 Worker's Comp - Certificated	79,566	85,475	90,919	142,649
3602 Worker's Comp - Classified	15,611	15,772	19,265	
3701 Retiree Benefits	207,603	1,726,610	720,000	726,000
3901 Other Benefits Certificated	204,506	191,060	264,101	264,885
3902 Other Benefits Classified	67,074	63,320	62,827	
TOTAL	2,417,976	3,999,274	3,088,957	3,151,904

Las Lomitas School District

2014 - 2015 BUDGET -BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
BOOKS and SUPPLIES				
4100 Textbooks	93,173	69,080	73,509	200,000
4200 Other Books	2,145	1,623	336	0
4300 Materials and Supplies	316,713	399,303	856,021	483,142
4400 Non-Capitalized Equipment	201,374	126,706	419,141	71,000
TOTAL	613,405	596,712	1,349,007	754,142
SERVICES, OTHER OPERATING				
5100 Sub-agreements for Services	0	0	0	0
5200 Mileage / Conference	21,182	49,995	61,839	150,275
5300 Membership / Dues	29,551	31,605	37,302	40,200
5400 Insurance	73,164	68,556	109,468	113,485
5500 Utilities	255,277	264,675	273,547	274,644
5600 Contracts / Rent	167,592	82,134	78,885	83,105
5800 Other Services	593,702	738,837	561,264	699,939
5900 Communications	36,545	49,605	58,150	63,550
TOTAL	1,177,012	1,285,407	1,180,455	1,425,198
CAPITAL OUTLAY				
6100 Land	0	0	3,004,751	0
6200 Buildings	632,041	113,423	1,000	0
6400 New Equipment	0	0	12,285	0
6500 Equipment Replacement	0	24,347	0	20,000
TOTAL	632,041	137,770	3,018,036	20,000
OTHER OUTGO				
7141 Special Ed Excess Costs - District	0	0	0	0
7142 Special Ed Excess Costs - County	921	0	0	0
TOTAL	921	0	0	0
GRAND TOTAL	14,377,971	16,185,515	19,768,002	16,647,618

Las Lomitas School District

2014 - 2015 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
CERTIFICATED SALARIES				
1100 Teachers	900,055	1,041,559	847,993	888,940
1200 Pupil Support	115,138	134,486	128,363	143,783
1300 Administrators	134,036	138,870	151,898	152,505
1900 Other Certificated	1,429	4,634	77,964	6,760
TOTAL	1,150,658	1,319,548	1,206,218	1,191,988
CLASSIFIED SALARIES				
2100 Instructional Aides	520,073	571,787	594,454	603,927
2200 Support Salaries	418,566	475,306	255,562	248,097
2300 Administrators	27,870	28,841	32,149	30,407
2400 Clerical and Office	64,487	32,880	35,418	33,225
2900 Other Classified	0	0	0	0
TOTAL	1,030,996	1,108,815	917,583	915,656
EMPLOYEE BENEFITS				
3101 STRS; Certificated	89,435	101,852	86,926	100,608
3102 STRS; Classified	0	2,065	2,343	
3201 PERS; Certificated	10,730	12,280	19,258	115,465
3202 PERS; Classified	101,576	113,231	94,614	
3301 OASDI / Medicare-Certificated	22,709	25,431	27,698	99,804
3302 OASDI / Medicare-Classified	74,621	77,789	65,060	
3401 Health - Certificated	73,585	85,087	71,720	166,008
3402 Health - Classified	112,752	127,053	96,655	
3501 U.I. - Certificated	18,205	13,658	613	1,085
3502 U.I. - Classified	15,770	11,443	442	
3601 Worker's Comp - Certificated	11,308	12,840	11,724	26,646
3602 Worker's Comp - Classified	9,801	10,543	8,741	
3700 Retiree Benefits	0	0	0	0
3901 Other Benefits Certificated	35,331	29,450	22,550	52,994
3902 Other Benefits Classified	44,474	38,345	33,657	
TOTAL	620,297	661,067	542,001	562,610

Las Lomitas School District

2014 - 2015 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
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BOOKS and SUPPLIES

4100 Textbooks	40,709	49,461	63,750	40,000
4200 Other Books	0	0	0	0
4300 Materials and Supplies	66,141	101,684	79,153	59,038
4400 Non-Capitalized Equipment	3,751	8,848	1,000	0
TOTAL	110,601	159,993	143,903	99,038

SERVICES, OTHER OPERATING

5100 Sub-agreements for Services	166,193	145,748	252,270	260,000
5200 Mileage / Conference	48,168	19,734	172,131	36,494
5300 Membership / Dues	120	0	0	0
5400 Insurance	689	376	0	0
5500 Utilities	0	0	0	0
5600 Contracts / Rent	203,708	372,851	100,639	148,400
5800 Other Services	418,084	402,490	592,051	509,223
5900 Communications	1,264	1,339	318	150
TOTAL	838,225	942,538	1,117,409	954,267

CAPITAL OUTLAY

6100 Land	0	0	0	0
6200 Buildings	0	0	0	0
6400 New Equipment	0	0	0	0
6500 Equipment Replacement	0	0	0	0
TOTAL	0	0	0	0

OTHER OUTGO

7141 Special Ed Excess Costs - District	127,709	56,686	87,000	90,000
7142 Special Ed Excess Costs - County	47,870	111,559	122,104	134,000
TOTAL	175,579	168,245	209,104	224,000
GRAND TOTAL	3,926,356	4,360,206	4,136,218	3,947,559

Las Lomitas School District

2014 - 2015 BUDGET - EXPENDITURE SUMMARY

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
CERTIFICATED SALARIES				
1100 Teachers	7,765,274	8,351,642	8,670,352	8,777,425
1200 Pupil Support	440,878	419,774	435,579	513,971
1300 Administrators	766,346	998,845	1,051,076	1,036,188
1900 Other Certificated	131,125	103,844	171,210	112,006
TOTAL	9,103,623	9,874,104	10,328,217	10,439,590
CLASSIFIED SALARIES				
2100 Instructional Aides	690,102	749,470	802,206	817,068
2200 Support Salaries	848,988	927,358	977,391	1,007,544
2300 Administrators	325,170	331,738	363,859	357,417
2400 Clerical and Office	685,806	651,977	711,726	706,639
2900 Other Classified	64,581	60,068	71,949	75,760
TOTAL	2,614,647	2,720,611	2,927,131	2,964,428
EMPLOYEE BENEFITS				
3101 STRS; Certificated	746,353	800,163	830,239	990,992
3102 STRS; Classified	11,153	13,157	14,231	0
3201 PERS; Certificated	26,459	29,964	39,083	342,265
3202 PERS; Classified	250,924	277,246	295,388	0
3301 OASDI / Medicare-Certificated	149,296	160,114	166,150	399,498
3302 OASDI / Medicare-Classified	183,287	186,407	198,147	0
3401 Health - Certificated	573,627	622,451	594,152	761,708
3402 Health - Classified	234,735	265,526	253,190	0
3501 U.I. - Certificated	146,271	103,399	5,160	6,877
3502 U.I. - Classified	40,893	28,501	1,434	0
3601 Worker's Comp - Certificated	90,873	98,315	102,643	169,295
3602 Worker's Comp - Classified	25,412	26,315	28,006	0
3700 Retiree Benefits	207,603	1,726,610	720,000	726,000
3901 Other Benefits Certificated	239,837	220,510	286,651	317,879
3902 Other Benefits Classified	111,548	101,665	96,484	0
TOTAL	3,038,273	4,660,340	3,630,958	3,714,514

Las Lomitas School District

2014 - 2015 BUDGET - EXPENDITURE SUMMARY

DESCRIPTION	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
BOOKS and SUPPLIES				
4100 Textbooks	133,882	118,541	137,259	240,000
4200 Other Books	2,145	1,623	336	0
4300 Materials and Supplies	382,854	500,986	935,174	542,180
4400 Non-Capitalized Equipment	205,125	135,555	420,141	71,000
TOTAL	724,006	756,705	1,492,910	853,180
SERVICES, OTHER OPERATING				
5100 Sub-agreements for Services	166,193	145,748	252,270	260,000
5200 Mileage / Conference	69,350	69,729	233,970	186,769
5300 Membership / Dues	29,671	31,605	37,302	40,200
5400 Insurance	73,853	68,932	109,468	113,485
5500 Utilities	255,277	264,675	273,547	274,644
5600 Contracts / Rent	371,300	454,985	179,524	231,505
5800 Other Services	1,011,786	1,141,327	1,153,315	1,209,162
5900 Communications	37,809	50,945	58,468	63,700
TOTAL	2,015,238	2,227,945	2,297,864	2,379,465
CAPITAL OUTLAY				
6100 Land	0	0	3,004,751	0
6200 Buildings	632,041	113,423	1,000	0
6400 New Equipment	0	0	12,285	0
6500 Equipment Replacement	0	24,347	0	20,000
TOTAL	632,041	137,770	3,018,036	20,000
OTHER OUTGO				
7141 Special Ed Excess Costs - District	127,709	56,686	87,000	90,000
7142 Special Ed Excess Costs - County	48,791	111,559	122,104	134,000
TOTAL	176,500	168,245	209,104	224,000
GRAND TOTAL	18,304,327	20,545,720	23,904,220	20,595,177

Las Lomitas School District

LAS LOMITAS SCHOOL DISTRICT GENERAL FUND SUMMARY

	2013-14 Est. Actual		2014-15 Budget	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>Total</u>		<u>Total</u>	
INCOME	20,197,160	1,438,005	20,194,683	1,113,385
EXPENDITURES	19,768,002	4,136,218	16,647,618	3,947,559
INCREASE (DEFICIT)	(2,269,055)		712,891	
BEGINNING BALANCE	5,226,148		3,411,770	
TRANSFER IN	3,000,000		0	
TRANSFER TO OTHER FUNDS	2,545,323		978,850	
ENDING BALANCE	3,411,770		3,145,811	
COMPONENTS of ENDING FUND BALANCE			COMPONENTS of ENDING FUND BALANCE	
Other Assigned	0	0	0	0
Restricted Routine Maintenance	0	0	0	0
Other Restricted	0	0	0	0
Revolving Cash	0	0	0	0
Legally Restricted	0	0	0	0
UNASSIGNED	0	0	0	0
	2,163,517		2,130,808	

FUNDS 14-40

LAS LOMITAS SCHOOL DISTRICT

2014-2015

DEFERRED MAINTENANCE - FUND 14

<u>INCOME:</u>		2011-12 Actual	2012-13 Actuals	2013-14 Est. Actual	2014-15 Budget
8091	Revenue Limit Transfers	0	0	120,000	120,000
8540	State Apportionment	38,630	38,535	0	0
8660	Interest	4,257	4,284	4,100	4,000
8662	Gain/Loss Investments	1,470	2,154	6,719	0
8912-8915	Transfer From General Fund	89,000	43,000	38,000	38,000
	TOTAL INCOME	133,357	87,973	168,819	162,000

<u>EXPENDITURES:</u>		2011-12 Actual	2012-13 Actuals	2013-14 Est. Actual	2014-15 Budget
5600	Contracts	72,747	20,500	49,339	45,000
5800	Other Services	0	0	0	0
	NET INCREASE/DECREASE	60,610	67,473	119,480	117,000
	BEGINNING BALANCE	532,388	592,998	660,471	779,951

ENDING BALANCE	592,998	660,471	779,951	896,951
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LAS LOMITAS SCHOOL DISTRICT

2014-2015

SPECIAL RESERVE - FUND 17

	2011-12 Actual	2012-13 Actuals	2013-14 Est. Actual	2014-15 Budget
<u>INCOME:</u>				
8660 Interest	30,856	25,146	25,000	6,000
8662 Gain/Loss Investments	6,488	9,507	15,650	0
8912 Transfer	627,200	501,500	2,327,323	940,850
TOTAL INCOME	664,544	536,153	2,367,973	946,850
<u>EXPENDITURES:</u>				
TOTAL EXPENDITURES	0	0	0	0
NET INCREASE/DECREASE	664,544	536,153	2,367,973	946,850
<u>BEGINNING BALANCE</u>	3,467,277	4,131,821	3,817,974	3,185,948
<u>TRANSFER TO GENERAL FUND</u>	850,000	850,000	3,000,000	0
<u>RESERVES FOR:</u>				
PBS Site Improvements	740,000	840,000	700,850	636,650
PBS Site Maintenance	0	0	100,000	100,000
Retiree Medical Benefits	858,676	120,828	0	0
District Uncertainty Reserve	0	0	0	748,927
Construction Reserve	0	0	1,596,298	2,000,000
Economic Uncertainty	733,145	757,146	788,800	647,221
Specific Designation-Technology	200,000	300,000	0	0
Basic Aid Differential Reserve	1,300,000	1,500,000	0	0
Capital Improvements	300,000	300,000	0	0
ENDING BALANCE	0	0	0	0

LAS LOMITAS SCHOOL DISTRICT

2014-2015

BUILDING - FUND 21

	2011-12	2012-13	2013-14	2014-15
	Actual	Unaudited Actuals	Est. Actual	Budget
<u>INCOME:</u>				
8619 Interfund Transfer	0	0	180,000	0
8660 Interest	399	9	50	4,000
8662 Gain/Loss Investments	2,719	3,985	12,767	0
8699 Other Local	0	0	0	0
8951 Proceeds from Sale of Bonds	0	0	0	252,210
TOTAL INCOME	3,118	3,994	192,816	256,210
<u>EXPENDITURES:</u>				
2300 Administrator's Salaries	0	0	53,728	133,777
2400 Clerical/Technical/Office Salaries	0	0	15,000	35,059
3000 Employee Benefits	0	0	18,375	47,974
5200 Travel & Conferences	0	0	500	1,200
5600 Building Services	20,667	0	0	0
5800 Other Services	0	0	500	3,200
6200 Buildings / Bldg. Improvements	78,924	1,673	15,077	35,000
TOTAL EXPENDITURES	99,591	1,673	103,180	256,210
NET INCREASE/DECREASE	(96,473)	2,321	89,636	0
BEGINNING BALANCE	96,473	0	2,321	91,957
ENDING BALANCE	0	2,321	91,957	91,957

LAS LOMITAS SCHOOL DISTRICT

2014-2015

CAPITAL FACILITIES - FUND 25

	2011-12	2012-13	2013-14	2014-15
	Actual	Unaudited Actuals	Est. Actual	Budget
<u>INCOME:</u>				
8660 Interest	1,847	1,582	1,300	1,300
8662 Gain/Loss Investments	501	735	2,292	0
8681 Developer Fees	182,908	154,882	142,748	150,000
TOTAL INCOME	185,256	157,199	146,340	151,300
<u>EXPENDITURES:</u>				
5600 Contracts / Rents	51,660	115,436	146,340	151,300
5800 Other Services	0	0	0	0
6200 Buildings	0	0	0	0
TOTAL EXPENDITURES	51,660	115,436	146,340	151,300
NET INCREASE/DECREASE	133,596	41,763	0	0
BEGINNING BALANCE	131,698	265,294	307,057	307,057
ENDING BALANCE	265,294	307,057	307,057	307,057

LAS LOMITAS SCHOOL DISTRICT

2014-2015

SPECIAL RESERVE - CAPITAL PROJECTS

FUND 40

	2011-12	2012-13	2013-14	2014-15
	Actual	Unaudited Actuals	Est. Actual	Budget
8660 Interest	5,935	4,295	3,900	2,000
8662 Gain/Loss Investments	2,372	3,476	10,839	0
8699 Other Local	0	0	0	0
TOTAL INCOME	8,307	7,771	14,739	2,000

EXPENDITURES:

4300 Materials & Supplies	0	0	0	0
4400 Non-Capitalized Equipment	0	0	0	0
5600 Contracts	0	0	0	0
5800 Other Services	0	0	0	0
6100 Site Improvements	0	0	0	0
6200 Building / Improvements	0	0	0	0
6400 Equipment, New	0	0	0	0
6500 Equipment, Replacement	6,887	0	338,989	40,000
TOTAL EXPENDITURES	6,887	0	338,989	40,000

NET INCREASE/DECREASE 1,420 7,771 (324,250) (38,000)

BEGINNING BALANCE 596,215 597,635 605,406 281,156

ENDING BALANCE 597,635 605,406 281,156 243,156

LAS LOMITAS SCHOOL DISTRICT

2014 - 2015 BUDGET

	FUND 01 GENERAL FUND	FUND 14 DEFERRED MAINTENANCE	FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS	FUND 21 BUILDING FUND	FUND 25 CAPITAL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL PROJECTS
TOTAL INCOME	21,308,068	162,000	946,850	256,210	151,300	2,000
TOTAL EXPENDITURES	20,595,177	45,000	0	256,210	151,300	40,000
INCREASE/DEFICIT	712,891	117,000	946,850	0	0	(38,000)
BEGINNING BALANCE	3,411,770	779,951	3,185,948	91,957	307,057	281,156
RESTRICTED	1,015,003	0	4,132,798	0	0	0
TRANSFER IN/OUT	978,850		0			

Rest. Routine Maint. /	
Other Restricted	716,553
Other Assigned	269,000
Revolving Cash	0
Legally Restricted	29,450
PBS Site Improvements	
PBS Site Maintenance	
District Uncertainty Reserve	
Construction Reserve	
Economic Uncertainty	
Specific Designation -	
Technology	
Capital Improvements	

0
0
636,650
100,000
748,927
2,000,000
647,221
0
0

ENDING BALANCE	2,130,808	896,951	0	91,957	307,057	243,156
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MULTI YEAR PROJECTION GENERAL FUND

Las Lomitas Elementary School District

2014-15 Budget Adoption

GENERAL FUND SUMMARY		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
		Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Estimated Actuals	Budget Adoption	Projected Budget	Projected Budget	Projected Budget
REVENUES:										
LCFF/Revenue Limit Sources	Object Code									
8010-8099	8010-8099									
Federal Revenues	8100-8299									
Other State Revenues	8300-8599									
Foundation	8699									
Parcel Tax	8621									
Rental Income	8651-8658									
Other Local Revenues	8600-8799									
Prop. 30 Ed Protection Account	8012									
OTAL REVENUES		\$17,653,379	\$17,871,470	\$18,772,068	\$20,292,198	\$21,635,165	\$21,308,068	\$21,683,989	\$22,230,309	\$22,814,922
EXPENDITURES:										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books & Supplies	4000-4999									
Prior year carryover	4000-4999									
Svcs & Oth Oper Exp	5000-5999									
Capital Outlay	6000-6999									
Portables/Tech Reserves (4LL, 6LE, Tech/Furn/etc)	6000-6999									
Other Outgo (excluding Transfers of Indirect/Direct Support Cost)	7100-7299									
Direct Support/Indirect Costs	7400-7499									
7300-7399										
OTAL EXPENDITURES		\$16,090,543	\$16,240,379	\$18,304,327	\$20,545,722	\$23,904,220	\$20,595,177	\$21,118,826	\$21,757,469	\$22,467,924
REVENUES LESS EXPENDITURES		\$1,562,837	\$1,631,091	\$467,741	(\$253,524)	(\$2,269,055)	\$712,891	\$565,163	\$472,841	\$346,997
OTHER SOURCES AND USES										
Interfund Transfers In	8910-8929									
Interfund Transfers Out (Fnds 14&17)	7610-7629									
Other Sources	8930-8979									
Other Uses	7630-7699									
Contrib to Restr Prog	8980-8999									
OTAL OTHER SOURCES AND USES		(\$433,000)	(\$486,674)	(\$716,200)	\$305,500	\$454,677	(\$978,850)	(\$242,575)	(\$418,208)	(\$288,536)
CHANGE IN FUND BALANCE		\$1,129,837	\$1,144,417	(\$248,459)	\$51,976	(\$1,814,378)	(\$265,959)	\$322,588	\$54,633	\$58,461
<i>Projected Change to Ending Fund Balance*</i>										
1) BEGINNING FUND BALANCE										
a) As of July 1 - Unaudited (F1c)	9791									
b) Aud Adj/Restatements (F1d)	9793-9795									
2) ENDING FUND BALANCE, June 30		\$4,278,213	\$5,422,630	\$5,174,171	\$5,226,147	\$3,411,769	\$3,145,810	\$3,468,399	\$3,523,031	\$3,581,493

COMPONENTS OF ENDING FUND BALANCE

Undesignated		2,951,294	4,324,033	3,935,964	3,889,976	2,163,515	2,130,806	2,168,399	2,223,031	2,281,493
Designated (TBD at year end closing)		1,326,919	1,098,597	1,238,207	1,336,171	1,248,254	1,015,004	1,300,000	1,300,000	1,300,000
4% Required Reserve (REU)		661,542	669,082	760,821	843,609	793,486	647,221	640,842	665,270	682,694
3% Required Reserve (REU)										

Las Lomitas Elementary School District 2014-15 Budget Adoption

Object Code Description

Revenue

- 1 8010-8099 Secured property tax increase: 6.45% 12/13; 6.50% 13/14; 5.5% 14/15; & 4.0% estimated thereafter
- 2 8010-8099 Revenue Limit sources 2013/14 include Property Taxes, State Sp. Ed., Tinsley Transfer Program, \$120/student basic aid guarantee as LCFF Hold Harmless
- 3 8012 Education Protection Account (EPA) revenue from Prop. 30 included 2012/13 - 2018/19
- 4 8010-8099 Property Tax reduction for Genentech settlement (1990-1999) included through 2016/17
- 5 8100-8299 Federal Revenue budgeted with no change
- 6 8300-8599 State Revenue 2013-14 and ongoing = Manated Cost Reimbursement (block grant), Lottery revenue, and Commom Core Implementation funding (2013/14 only)
- 7 8300-8599 Basic Aid Fair Share budget reduction: 2011/12 = 8.92%, 12/13 = 9.57%, and ongoing = 8.92% as LCFF Hold Harmless
- 8 8699 2014/15 Foundation Grant \$2.4 mil and budgeted at \$2.2 mil base grant thereafter
- 9 8600-8799 Other Local Revenue includes Interest, Interagency Services for Sp. Ed., Investment Recovery: Lehman Bros., and misc. donations
- 10 8621 Parcel tax = \$311/parcel ongoing
- 11 8651-8658 Rental income is adjusted per current lease agreements, Facility use decreased due to construction beginning 2014/15

Expenditures

- 1 1000-2999 Certificated FTE growth = 6.5 11/12 (2.2LL,4.3LE); 1 12/13; 2 13/14; 1 14/15; 1 15/16. Classified FTE growth = 50k/yr 11/12-15/16
- 2 1000-2999 Additional staffing 2011/12: .5FTE HR Specialist
- 3 1000-2999 Additional staffing 2012/13: 1FTE LE Strategies teacher, 1FTE LL Asst. Principal, 1FTE Director Curriculum, .68FTE Bus Driver
- 4 1000-2999 Additional staffing 2013/14 (budgeted): .2FTE Counselor LL, .5FTE Accountant, .32FTE Lead Bus Driver, 1 FTE LE Teacher
- 5 1000-2999 Additional staffing 2014-15 (budgeted): .8FTE Teacher LE, .4FTE Counselor LE, 1FTE Reading Teacher LL (decr. 2FTE clsrn teachers), .5FTE Custodian, .3FTE Yard Supvn
- 6 1000-2999 Estimated salary schedule increases (step and column) for all eligible employees included: \$185k Cert. & \$35k Class. employees
- 7 1000-2999 Staffing for existing programs/expenditures carried forward each year
- 8 3000-3999 Employee Benefits 2012/13 includes a one time payment of \$850k transferred from Fund 17 and \$650k from Fund 1 to fund OPEB trust
- 9 3000-3999 Retire health benefits include funding the OPEB trust at the recommended ARC of \$620k effective in 2013/14 and ongoing
- 10 3000-3999 STRS increase = 9.5% in 2014-15 & increasing by 1.6% each year thereafter, PERS = 11.7% in 2014-15 & 12.6% in 2015-16
- 11 4000-4999 One time/restricted carryover expenditures are included as separate line in 2012/13 at 1st Interim
- 12 6000-6999 Capital Outlay expenditure = real property purchase Sept. 2013
- 13 7610-7629 RRMA 1% 2010/11 - 2013/14, 3% thereafter
- 14 7610-7629 Interfund Transfers Out 2013/14: Fund 17 - PBS Maintenance (\$100k), Econ. Uncert. (\$50k), Create 10% Ending Fund Balance (\$2,196k); Fund 14 - (\$158k); Fund 21 (\$180k)
- 15 **Projected change to ending fund balance** includes the addition of anticipated carryover to more accurately estimate true ending balance

Cost of 1% Salary Increase		
CE Sal+benefits	1.00	108,800
CL Sal+benefits	1.00	30,250
MGNT Sal+benefi	1.00	18,000

Last Updated 6/15/2014

MULTI YEAR PROJECTIONS

FUNDS 14-40

Multi Year Projections, Funds 14-40

FUND 14 - Deferred Maintenance

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<i>Beginning Balance</i>	\$412,950	\$466,352	\$486,189	\$531,166	\$532,388	\$592,998	\$660,471	\$779,951	\$896,951
<i>Income</i>	\$76,078	\$54,383	\$41,384	(\$68,462)	\$44,357	\$44,973	\$10,819	\$4,000	\$4,000
<i>Expenditures</i>	\$22,676	\$34,546	\$47,407	\$19,990	\$72,747	\$20,500	\$49,339	\$45,000	\$40,000
<i>Increase/(Decrease)</i>	\$53,402	\$19,837	(\$6,023)	(\$88,452)	(\$28,390)	\$24,473	(\$38,520)	(\$41,000)	(\$36,000)
<i>Interim Balance</i>	\$466,352	\$486,189	\$480,166	\$442,714	\$503,998	\$617,471	\$621,951	\$738,951	\$860,951
<i>Interfund Transfers in</i>			\$51,000	\$89,674	\$89,000	\$43,000	\$158,000	\$158,000	\$120,000
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$466,352	\$486,189	\$531,166	\$532,388	\$592,998	\$660,471	\$779,951	\$896,951	\$980,951

Notes: Fund expenditures are limited to major maintenance of district used sites. Deferred Maintenance funds are transferred from the General Fund to Fund 14 and have traditionally been matched, in part, by the state. Under the LCFF, the District no longer receives state matching funds. The amount transferred is to satisfy the 3% Restricted Routine Maintenance requirement.

FUND 17 - Special Reserve (includes revisions to Board Policy on Reserves)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<i>Beginning Balance</i>	4,354	14,670	13,220	0	0	0	0
<i>Revenue</i>	25,316	34,307	37,344	34,653	40,650	6,000	10,000
<i>Expenditures</i>	0	0	0	0	0	0	0
<i>Exc Rev over Expenditures</i>	25,316	34,307	37,344	34,653	40,650	6,000	10,000
<i>Transfers In</i>	397,000	397,000	627,200	501,500	2,327,323	940,850	204,575
<i>Transfers Out</i>	(15,000)	0	0	(850,000)	(3,000,000)	0	0
<i>Total Other Financing Sources</i>	382,000	397,000	627,200	(348,500)	(672,677)	940,850	204,575
<i>Net Inc/(Dec) Fund Balance</i>	407,316	431,307	664,544	(313,847)	(632,027)	946,850	214,575
<i>Total Fund Ending Balance</i>	3,035,970	3,467,277	4,131,821	3,817,975	3,185,948	4,132,798	4,347,373
<i>Transfer to Fund Designations</i>	(397,000)	(432,757)	(677,764)	313,846	632,027	(946,850)	(214,575)
<i>Undesignated Ending Balance</i>	14,670	13,220	0	0	0	0	0
Fund Designations:							
RESERVE BALANCE							
<i>PBS Site Ammortization</i>	543,000	640,000	740,000	840,000	700,850	636,650	426,727
<i>PBS Site Maintenance</i>	0	0	0	0	100,000	100,000	100,000
<i>Retiree Medical Benefits</i>	550,000	650,000	858,676	120,828	0	0	0
<i>Economic Uncertainty</i>	643,300	679,057	733,145	757,147	788,800	647,221	660,870
<i>District Uncertainty 17%</i>	0	0	0	0	0	748,927	1,159,776
<i>Construction Reserve 10%</i>	0	0	0	0	1,596,298	2,000,000	2,000,000
<i>Basic Aid Security</i>	1,000,000	1,100,000	1,300,000	1,500,000	0	0	0
<i>Technology</i>	85,000	85,000	200,000	300,000	0	0	0
<i>Cap Improvement</i>	200,000	300,000	300,000	300,000	0	0	0
<i>Total Actual Reserve Balance</i>	3,021,300	3,454,057	4,131,821	3,817,975	3,185,948	4,132,798	4,347,373
RESERVE TARGET							
<i>PBS Site Ammortization</i>	3,032,800	2,854,400	2,676,000	898,900	700,850	636,650	636,650
<i>PBS Site Maintenance</i>	0	0	0	0	0	100,000	100,000
<i>Retiree Medical Benefits*</i>	4,736,086	4,736,086	6,385,038	5,646,829	5,645,829	5,645,829	5,645,829
<i>Economic Uncertainty**</i>	643,300	679,057	733,145	757,000	788,800	650,904	660,870
<i>District Uncertainty 17%</i>	0	0	0	0	0	3,622,360	3,686,280
<i>Construction Reserve</i>	0	0	0	0	0	2,000,000	2,000,000
<i>Basic Aid Security</i>	85,000	85,000	200,000	300,000	300,000	0	0
<i>Technology</i>	200,000	300,000	300,000	300,000	300,000	0	0
<i>Cap Improvement</i>	8,697,186	8,654,543	10,294,183	7,902,729	7,735,479	12,655,743	12,729,629
<i>Total Reserve Target Balance</i>	18,474,592	18,418,193	18,273,426	16,400,458	16,130,129	21,348,497	21,429,978

*Notes: GASB 45 liability 2009/10 - 2010/11 based on May 2008 actuarial study, 2011/12 based on May 2011 study, 2012-14 based on 6/30/11

** EU: Rate is 4% through 2013/14, 3% in 2014/15 and thereafter

Multi Year Projections, Funds 14-40

PBS Site Ammortization

The District leases the La Loma campus to Phillips Brooks School (PBS) and has allowed PBS to make improvements to the property. LLESB recognized these improvements as reimbursable costs and negotiated a 20 year amortization schedule with PBS. In 2012, the District entered into the Second Lease Amendment with PBS which extended the lease until 2032. The Second Amendment allows PBS to terminate the lease with 30 months notice and the District's reimbursement rate is reduced to 50% of the amortization schedule. To meet this liability, the District contributes 10% of the PBS rental income in the **PBS Site Improvement Reserve** account.

Retiree Medical Benefits Reserve

The **Retiree Medical Benefits Reserve** has been established to accumulate funds necessary to meet the cost of negotiated post-retirement health benefits. The District has used a "pay as you go" model and has contributed and additional \$100,000 annually to pre-fund the GASB 45 liability. In 2012, the District opened an irrevocable trust with CalPERS for this purpose and sends the annual contribution to the OPEB trust at CalPERS.

Revised Board Policy on Reserves, effective May 12, 2014

Reserve for Economic Uncertainty

The state mandates that a district with over 1,000 ADA maintain a minimum **Reserve for Economic Uncertainty** of at least 3% of the District's July 1 expenditures. The District's Board Policy on the Reserve for Economic Uncertainty states that the reserve shall be an additional 1%, for a total of 4%, of the District's current annual July 1 budget. Revised Board Policy resets the Reserve for Economic Uncertainty at 3%.

District Uncertainty

Revised Board Policy on Reserves establishes a District Uncertainty Reserve which would target a balance of 17% of the current year's revenue.

Construction Reserve

Revised Board Policy on Reserves establishes a Construction Reserve of \$2,000,000 for bond projects related to Measure S.

FUND 21 - Building: Measure S Bond

With the passage of Measure S in November 2013, this fund has been reactivated for use with the new bond.

Multi Year Projections, Funds 14-40

FUND 25 - Capital Facilities

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<i>Beginning Balance</i>	\$92,241	\$170,640	\$90,349	\$99,384	\$131,697	\$265,294	\$307,057	\$307,057	\$307,057
<i>Income</i>	\$165,488	\$11,656	\$113,635	\$96,785	\$185,257	\$157,199	\$146,340	\$151,300	\$150,000
<i>Expenditures</i>	\$87,089	\$91,947	\$104,600	\$64,472	\$51,660	\$115,436	\$146,340	\$151,300	\$150,000
<i>Increase/(Decrease)</i>	\$78,399	(\$80,291)	\$9,035	\$32,313	\$133,597	\$41,763	\$0	\$0	\$0
<i>Interim Balance</i>	\$170,640	\$90,349	\$99,384	\$131,697	\$265,294	\$307,057	\$307,057	\$307,057	\$307,057
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$170,640	\$90,349	\$99,384	\$131,697	\$265,294	\$307,057	\$307,057	\$307,057	\$307,057

Notes: Developer fees are deposited in Fund 25 and are used to provide facilities required for enrollment growth. Currently the Las Lomitas School District is levying \$3.36 per square foot for residential development and \$0.54 per square foot for commercial/industrial. Per the existing agreement with Sequoia Union High School District, the elementary district receives 60% and the high school district receives The amount transferred is to satisfy the 3% Restricted Routine Maintenance requirement.

Multi Year Projections, Funds 14-40

FUND 40 - Special Reserve/Capital Projects

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<i>Beginning Balance</i>	\$687,345	\$701,778	\$630,327	\$609,186	\$596,215	\$597,635	\$605,406	\$281,156	\$243,156
<i>Income</i>	\$28,939	(\$22,870)	\$5,969	\$6,943	\$8,307	\$7,771	\$14,739	\$2,000	\$2,000
<i>Expenditures</i>	\$14,506	\$48,581	\$27,109	\$19,914	\$6,887	\$0	\$338,989	\$40,000	\$40,000
<i>Increase/(Decrease)</i>	\$14,433	(\$71,451)	(\$21,141)	(\$12,971)	\$1,420	\$7,771	(\$324,250)	(\$38,000)	(\$38,000)
<i>Interim Balance</i>	\$701,778	\$630,327	\$609,186	\$596,215	\$597,635	\$605,406	\$281,156	\$243,156	\$205,156
<i>Transfer to Reserve</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	\$701,778	\$630,327	\$609,186	\$596,215	\$597,635	\$605,406	\$281,156	\$243,156	\$205,156

Notes: Special Reserve Fund 40 contains the revenue generated from the 1996 sale of District property. Education Code limits the use of these funds to facility needs, major maintenance and capital outlay. It is projected that his fund will be expended by 2016-17.

The amount transferred is to satisfy the 3% Restricted Routine Maintenance requirement.

BUDGET CERTIFICATIONS

ANNUAL BUDGET REPORT:

July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: 1011 Altschul Ave., Menlo Park CA

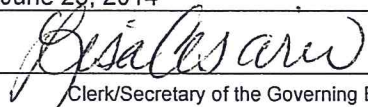
Date: June 13, 2014

Place: 1011 Altschul Ave., Menlo Park

Date: June 18, 2014

Time: 06:00 PM

Adoption Date: June 23, 2014

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Carolyn Chow

Telephone: (650) 854-6311 x14

Title: Chief Business Officer

E-mail: cchow@llesd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

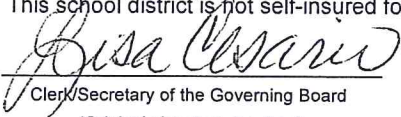
To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 18, 2014

For additional information on this certification, please contact:

Name: Carolyn Chow

Title: Chief Business Officer

Telephone: (650) 854-6311 x14

E-mail: cchow@llesd.org

SACS DOCUMENT BUDGET ADOPTION

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	13,636,112.00	718,736.00	14,354,848.00	14,427,049.00	700,500.00	15,127,549.00	5.4%
2) Federal Revenue		8100-8299	0.00	279,138.00	279,138.00	0.00	279,138.00	279,138.00	0.0%
3) Other State Revenue		8300-8599	214,967.00	347,989.00	562,956.00	206,500.00	41,605.00	248,105.00	-55.9%
4) Other Local Revenue		8600-8799	6,346,081.00	92,142.00	6,438,223.00	5,561,134.00	92,142.00	5,653,276.00	-12.2%
5) TOTAL, REVENUES			20,197,160.00	1,438,005.00	21,635,165.00	20,194,683.00	1,113,385.00	21,308,068.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,121,999.00	1,206,218.00	10,328,217.00	9,247,602.00	1,191,988.00	10,439,590.00	1.1%
2) Classified Salaries		2000-2999	2,009,548.00	917,583.00	2,927,131.00	2,048,772.00	915,656.00	2,964,428.00	1.3%
3) Employee Benefits		3000-3999	3,088,957.00	542,001.00	3,630,958.00	3,151,904.00	562,610.00	3,714,514.00	2.3%
4) Books and Supplies		4000-4999	1,349,007.00	143,903.00	1,492,910.00	754,142.00	99,038.00	853,180.00	-42.9%
5) Services and Other Operating Expenditures		5000-5999	1,180,455.00	1,117,409.00	2,297,864.00	1,425,198.00	954,267.00	2,379,465.00	3.6%
6) Capital Outlay		6000-6999	3,018,036.00	0.00	3,018,036.00	20,000.00	0.00	20,000.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	209,104.00	209,104.00	0.00	224,000.00	224,000.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,768,002.00	4,136,218.00	23,904,220.00	16,647,618.00	3,947,559.00	20,595,177.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			429,158.00	(2,698,213.00)	(2,269,055.00)	3,547,065.00	(2,834,174.00)	712,891.00	-131.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,545,323.00	0.00	2,545,323.00	978,850.00	0.00	978,850.00	-61.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,775,727.00)	2,775,727.00	0.00	(2,834,174.00)	2,834,174.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,321,050.00)	2,775,727.00	454,677.00	(3,813,024.00)	2,834,174.00	(978,850.00)	-315.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,891,892.00)	77,514.00	(1,814,378.00)	(265,959.00)	0.00	(265,959.00)	-85.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
e) Adjusted Beginning Balance (F1c + F1d)			2,665,766.02	746,003.78	3,411,769.80	2,399,807.02	746,003.78	3,145,810.80	-7.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	746,003.78	746,003.78	0.00	746,003.78	746,003.78	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	502,250.00	0.00	502,250.00	269,000.00	0.00	269,000.00	-46.4%
Assigned for Prop. 30 EPA Spending Pl	1400	9780				269,000.00		269,000.00	
Assigned - Est. Carryover Donation Acc	0000	9780	260,000.00		260,000.00				
Assigned - Est. Carryover Grants, SIP	0000	9780	64,250.00		64,250.00				
Assigned - Est. Carryover Res. 7405 Cc	0000	9780	178,000.00		178,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,163,516.02	0.00	2,163,516.02	2,130,807.02	0.00	2,130,807.02	-1.5%

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

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

41 68957 0000000
Form 01

Las Lomitas Elementary
San Mateo County

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)	Total Fund col. D + E (F)	
			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)	
LCFF SOURCES									
Principal Apportionment		8011	561,427.00		561,427.00	644,400.00		644,400.00	14.8%
State Aid - Current Year		8012	270,814.00		270,814.00	269,000.00		269,000.00	-0.7%
Education Protection Account State Aid - Current Year		8019	0.00		0.00	0.00		0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	73,921.00		73,921.00	73,921.00		73,921.00	0.0%
Homeowners' Exemptions		8022	0.00		0.00	0.00		0.00	0.0%
Timber Yield Tax		8029	0.00		0.00	0.00		0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	12,188,421.00		12,188,421.00	12,836,426.00		12,836,426.00	5.3%
Secured Roll Taxes		8042	695,843.00		695,843.00	723,302.00		723,302.00	3.9%
Unsecured Roll Taxes		8043	(34,314.00)		(34,314.00)	0.00		0.00	-100.0%
Prior Years' Taxes		8044	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00		0.00	0.00		0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00		0.00	0.00		0.00	0.0%
Royalties and Bonuses		8082	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			13,756,112.00		13,756,112.00	14,547,049.00		14,547,049.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(120,000.00)		(120,000.00)	(120,000.00)		(120,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00		0.00	0.00		0.00	0.0%
Property Taxes Transfers		8097	0.00		718,736.00	0.00		700,500.00	-2.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			13,636,112.00	718,736.00	14,354,848.00	14,427,049.00	700,500.00	15,127,549.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	217,951.00	217,951.00	0.00	217,951.00	217,951.00	0.0%
Special Education Discretionary Grants		8182	0.00	21,574.00	21,574.00	0.00	21,574.00	21,574.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		20,266.00	20,266.00		20,266.00	20,266.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		19,347.00	19,347.00		19,347.00	19,347.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	279,138.00	279,138.00	0.00	279,138.00	279,138.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		12,500.00	12,500.00		0.00	0.00	-100.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3									
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			37,914.00	0.00	37,914.00	37,500.00	0.00	37,500.00	-1.1%
Tax Relief Subventions			173,950.00	42,000.00	215,950.00	169,000.00	40,000.00	209,000.00	-3.2%
Restricted Levies - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			1,125.00	1,125.00		1,125.00	1,125.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educator	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			285,166.00				-100.0%
All Other State Revenue	All Other	8590	3,103.00	7,198.00	10,301.00	0.00	480.00	480.00	-95.3%
TOTAL, OTHER STATE REVENUE			214,967.00	347,989.00	562,956.00	206,500.00	41,605.00	248,105.00	-55.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,196,800.00	0.00	1,196,800.00	1,196,800.00	0.00	1,196,800.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
Interest		8650	1,941,673.00	0.00	1,941,673.00	1,929,334.00	0.00	1,929,334.00	-0.6%
		8660	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	50,585.00	0.00	50,585.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,122,023.00	42,142.00	3,164,165.00	2,400,000.00	42,142.00	2,442,142.00	-22.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P 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									
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,346,081.00	92,142.00	6,438,223.00	5,561,134.00	92,142.00	5,653,276.00	-12.2%
TOTAL, REVENUES			20,197,160.00	1,438,005.00	21,635,165.00	20,194,683.00	1,113,385.00	21,308,068.00	-1.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,822,359.00	847,993.00	8,670,352.00	7,888,485.00	888,940.00	8,777,425.00	1.2%
Certificated Pupil Support Salaries		1200	307,216.00	128,363.00	435,579.00	370,188.00	143,783.00	513,971.00	18.0%
Certificated Supervisors' and Administrators' Salaries		1300	899,178.00	151,898.00	1,051,076.00	883,683.00	152,505.00	1,036,188.00	-1.4%
Other Certificated Salaries		1900	93,246.00	77,964.00	171,210.00	105,246.00	6,760.00	112,006.00	-34.6%
TOTAL, CERTIFICATED SALARIES			9,121,999.00	1,206,218.00	10,328,217.00	9,247,602.00	1,191,988.00	10,439,590.00	1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	207,752.00	594,454.00	802,206.00	213,141.00	603,927.00	817,068.00	1.9%
Classified Support Salaries		2200	721,829.00	255,562.00	977,391.00	759,447.00	248,097.00	1,007,544.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	331,710.00	32,149.00	363,859.00	327,010.00	30,407.00	357,417.00	-1.8%
Clerical, Technical and Office Salaries		2400	676,308.00	35,418.00	711,726.00	673,414.00	33,225.00	706,639.00	-0.7%
Other Classified Salaries		2900	71,949.00	0.00	71,949.00	75,760.00	0.00	75,760.00	5.3%
TOTAL, CLASSIFIED SALARIES			2,009,548.00	917,583.00	2,927,131.00	2,048,772.00	915,656.00	2,964,428.00	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	755,201.00	89,269.00	844,470.00	890,384.00	100,608.00	990,992.00	17.4%
PERS		3201-3202	220,599.00	113,872.00	334,471.00	226,800.00	115,465.00	342,265.00	2.3%
OASDI/Medicare/Alternative		3301-3302	271,539.00	92,758.00	364,297.00	299,694.00	99,804.00	399,498.00	9.7%
Health and Welfare Benefits		3401-3402	678,967.00	168,375.00	847,342.00	595,700.00	166,008.00	761,708.00	-10.1%
Unemployment Insurance		3501-3502	5,539.00	1,055.00	6,594.00	5,792.00	1,085.00	6,877.00	4.3%
Workers' Compensation		3601-3602	110,184.00	20,465.00	130,649.00	142,649.00	26,646.00	169,295.00	29.6%
OPEB, Allocated		3701-3702	720,000.00	0.00	720,000.00	726,000.00	0.00	726,000.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	326,928.00	56,207.00	383,135.00	264,885.00	52,994.00	317,879.00	-17.0%
TOTAL, EMPLOYEE BENEFITS			3,088,957.00	542,001.00	3,630,958.00	3,151,904.00	562,610.00	3,714,514.00	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	73,509.00	63,750.00	137,259.00	200,000.00	40,000.00	240,000.00	74.9%
Books and Other Reference Materials		4200	336.00	0.00	336.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	856,021.00	79,153.00	935,174.00	483,142.00	59,038.00	542,180.00	-42.0%

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)	
Noncapitalized Equipment		4400	419,141.00	1,000.00	420,141.00	71,000.00	0.00	71,000.00	-83.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,349,007.00	143,903.00	1,492,910.00	754,142.00	99,038.00	853,180.00	-42.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	252,270.00	252,270.00	0.00	260,000.00	260,000.00	3.1%
Travel and Conferences		5200	61,839.00	172,131.00	233,970.00	150,275.00	36,494.00	186,769.00	-20.2%
Dues and Memberships		5300	37,302.00	0.00	37,302.00	40,200.00	0.00	40,200.00	7.8%
Insurance		5400 - 5450	109,468.00	0.00	109,468.00	113,485.00	0.00	113,485.00	3.7%
Operations and Housekeeping Services		5500	273,547.00	0.00	273,547.00	274,644.00	0.00	274,644.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,885.00	100,639.00	179,524.00	83,105.00	148,400.00	231,505.00	29.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	561,264.00	592,051.00	1,153,315.00	699,939.00	509,223.00	1,209,162.00	4.8%
Communications		5900	58,150.00	318.00	58,468.00	63,550.00	150.00	63,700.00	8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,180,455.00	1,117,409.00	2,297,864.00	1,425,198.00	954,267.00	2,379,465.00	3.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	3,004,751.00	0.00	3,004,751.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	12,285.00	0.00	12,285.00	20,000.00	0.00	20,000.00	62.8%
TOTAL, CAPITAL OUTLAY			3,018,036.00	0.00	3,018,036.00	20,000.00	0.00	20,000.00	-99.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	87,000.00	87,000.00	0.00	90,000.00	90,000.00	3.4%
Payments to County Offices		7142	0.00	122,104.00	122,104.00	0.00	134,000.00	134,000.00	9.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		0.00	0.00			0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00			0.00	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	209,104.00	209,104.00	0.00	224,000.00	224,000.00	7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			19,768,002.00	4,136,218.00	23,904,220.00	16,647,618.00	3,947,559.00	20,595,177.00	-13.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,327,323.00	0.00	2,327,323.00	940,850.00	0.00	940,850.00	-59.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	218,000.00	0.00	218,000.00	38,000.00	0.00	38,000.00	-82.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,545,323.00	0.00	2,545,323.00	978,850.00	0.00	978,850.00	-61.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,775,727.00)	2,775,727.00	0.00	(2,834,174.00)	2,834,174.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,775,727.00)	2,775,727.00	0.00	(2,834,174.00)	2,834,174.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,321,050.00)	2,775,727.00	454,677.00	(3,813,024.00)	2,834,174.00	(978,850.00)	-315.3%

Description			2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F		
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources					13,636,112.00	718,736.00	14,354,848.00	14,427,049.00	700,500.00	15,127,549.00	0.0%
2) Federal Revenue					0.00	279,138.00	279,138.00	0.00	279,138.00	279,138.00	0.0%
3) Other State Revenue					214,967.00	347,989.00	562,956.00	206,500.00	41,605.00	248,105.00	0.0%
4) Other Local Revenue					6,346,081.00	92,142.00	6,438,223.00	5,561,134.00	92,142.00	5,653,276.00	0.0%
5) TOTAL REVENUES					20,197,160.00	1,438,005.00	21,635,165.00	20,194,683.00	1,113,385.00	21,308,068.00	0.0%
B. EXPENDITURES (Objects 1000-7999)											
1) Instruction			1000-1999		11,575,815.00	2,896,350.00	14,472,165.00	11,187,712.00	2,722,663.00	13,910,375.00	-3.9%
2) Instruction - Related Services			2000-2999		1,685,192.00	322,758.00	2,007,950.00	1,682,307.00	275,579.00	1,957,886.00	-2.5%
3) Pupil Services			3000-3999		741,386.00	428,552.00	1,169,938.00	812,822.00	401,768.00	1,214,590.00	3.8%
4) Ancillary Services			4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services			5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise			6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration			7000-7999		1,607,171.00	0.00	1,607,171.00	1,757,371.00	0.00	1,757,371.00	9.3%
8) Plant Services			8000-8999		4,158,438.00	279,454.00	4,437,892.00	1,207,406.00	323,549.00	1,530,955.00	-65.5%
9) Other Outgo			9000-9999	Except 7600-7699	0.00	209,104.00	209,104.00	0.00	224,000.00	224,000.00	7.1%
10) TOTAL EXPENDITURES					19,768,002.00	4,136,218.00	23,904,220.00	16,647,618.00	3,947,559.00	20,595,177.00	-13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)											
					429,158.00	(2,698,213.00)	(2,269,055.00)	3,547,065.00	(2,834,174.00)	712,891.00	-131.4%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In			8900-8929		3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629		2,545,323.00	0.00	2,545,323.00	978,850.00	0.00	978,850.00	0.0%
2) Other Sources/Uses											
a) Sources			8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(2,775,727.00)	2,775,727.00	0.00	(2,834,174.00)	2,834,174.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(2,321,050.00)	2,775,727.00	454,677.00	(3,813,024.00)	2,834,174.00	(978,850.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,891,892.00)	77,514.00	(1,814,378.00)	(265,959.00)	0.00	(265,959.00)	-85.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			4,557,658.02	668,489.78	5,226,147.80	2,665,766.02	746,003.78	3,411,769.80	-34.7%
e) Adjusted Beginning Balance (F1c + F1d)			2,665,766.02	746,003.78	3,411,769.80	2,399,807.02	746,003.78	3,145,810.80	-7.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	746,003.78	746,003.78	0.00	746,003.78	746,003.78	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)			502,250.00	0.00	502,250.00	269,000.00	0.00	269,000.00	-46.4%
Assigned for Prop. 30 EPA Spending PI	1400	9780				269,000.00		269,000.00	
Assigned - Est. Carryover Donation Acc	0000	9780	260,000.00		260,000.00				
Assigned - Est. Carryover Grants, SIP	0000	9780	64,250.00		64,250.00				
Assigned - Est. Carryover Res. 7405 C	0000	9780	178,000.00		178,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,163,516.02	0.00	2,163,516.02	2,130,807.02	0.00	2,130,807.02	-1.5%

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

41 68957 0000000
Form 01

Las Lomitas Elementary
San Mateo County

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
3319	Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants (11-12)	0.15	0.15
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	716,553.25	716,553.25
9010	Other Restricted Local	29,450.38	29,450.38
Total, Restricted Balance		746,003.78	746,003.78

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	120,000.00	120,000.00	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	10,819.00	4,000.00	-63.0%
5) TOTAL, REVENUES			130,819.00	124,000.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,339.00	45,000.00	-8.8%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,339.00	45,000.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,480.00	79,000.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,000.00	38,000.00	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			38,000.00	38,000.00	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)			119,480.00	117,000.00	-2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	660,471.86	779,951.86	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			660,471.86	779,951.86	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,471.86	779,951.86	18.1%
2) Ending Balance, June 30 (E + F1e)			779,951.86	896,951.86	15.0%
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	779,951.86	896,951.86	15.0%
Committed for Deferred Maintenance	0000	9760		896,951.86	
Committed for Deferred Maintenance	0000	9760	779,951.86		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	120,000.00	120,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,000.00	120,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,100.00	4,000.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,719.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,819.00	4,000.00	-63.0%
TOTAL, REVENUES			130,819.00	124,000.00	-5.2%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,339.00	45,000.00	-8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,339.00	45,000.00	-8.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,339.00	45,000.00	-8.8%

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	38,000.00	38,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			38,000.00	38,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			38,000.00	38,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	120,000.00	120,000.00	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	10,819.00	4,000.00	-63.0%
5) TOTAL, REVENUES			130,819.00	124,000.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,339.00	45,000.00	-8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,339.00	45,000.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			81,480.00	79,000.00	-3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,000.00	38,000.00	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			38,000.00	38,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,480.00	117,000.00	-2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	660,471.86	779,951.86	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			660,471.86	779,951.86	18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			660,471.86	779,951.86	18.1%
2) Ending Balance, June 30 (E + F1e)			779,951.86	896,951.86	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	779,951.86	896,951.86	15.0%
Committed for Deferred Maintenance	0000	9760		896,951.86	
Committed for Deferred Maintenance	0000	9760	779,951.86		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Las Lomitas Elementary
San Mateo County

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

41 68957 0000000
Form 14

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,650.00	6,000.00	-85.2%
5) TOTAL, REVENUES			40,650.00	6,000.00	-85.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,650.00	6,000.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,327,323.00	940,850.00	-59.6%
b) Transfers Out		7600-7629	3,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(672,677.00)	940,850.00	-239.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(632,027.00)	946,850.00	-249.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,817,975.17	3,185,948.17	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,817,975.17	3,185,948.17	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,817,975.17	3,185,948.17	-16.6%
2) Ending Balance, June 30 (E + F1e)			3,185,948.17	4,132,798.17	29.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,397,148.17	3,485,577.17	45.4%
PBS Site Ammortization	0000	9780		636,650.00	
PBS Site Maintenance	0000	9780		100,000.00	
District Uncertainty Reserve 17%	0000	9780		748,927.17	
Construction Reserve	0000	9780		2,000,000.00	
PBS Site Ammortization	0000	9780	700,850.00		
PBS Site Maintenance	0000	9780	100,000.00		
District Uncertainty Reserve 17%	0000	9780	0.00		
Construction Reserve	0000	9780	1,596,298.17		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	788,800.00	647,221.00	-17.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	6,000.00	-76.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,650.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			40,650.00	6,000.00	-85.2%
TOTAL, REVENUES			40,650.00	6,000.00	-85.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,327,323.00	940,850.00	-59.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,327,323.00	940,850.00	-59.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,000,000.00	0.00	-100.0%
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			3,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(672,677.00)	940,850.00	-239.9%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,650.00	6,000.00	-85.2%
5) TOTAL, REVENUES			40,650.00	6,000.00	-85.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,650.00	6,000.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,327,323.00	940,850.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	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			(672,677.00)	940,850.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

41 68957 0000000
Form 17

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(632,027.00)	946,850.00	-249.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,817,975.17	3,185,948.17	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,817,975.17	3,185,948.17	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,817,975.17	3,185,948.17	-16.6%
2) Ending Balance, June 30 (E + F1e)			3,185,948.17	4,132,798.17	29.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,397,148.17	3,485,577.17	45.4%
PBS Site Ammortization	0000	9780		636,650.00	
PBS Site Maintenance	0000	9780		100,000.00	
District Uncertainty Reserve 17%	0000	9780		748,927.17	
Construction Reserve	0000	9780		2,000,000.00	
PBS Site Ammortization	0000	9780	700,850.00		
PBS Site Maintenance	0000	9780	100,000.00		
District Uncertainty Reserve 17%	0000	9780	0.00		
Construction Reserve	0000	9780	1,596,298.17		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	788,800.00	647,221.00	-17.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,817.00	4,000.00	-68.8%
5) TOTAL, REVENUES			12,817.00	4,000.00	-68.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,728.00	168,836.00	145.7%
3) Employee Benefits		3000-3999	18,375.00	47,974.00	161.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	4,400.00	340.0%
6) Capital Outlay		6000-6999	15,077.00	35,000.00	132.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,180.00	256,210.00	148.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,363.00)	(252,210.00)	179.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	252,210.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	252,210.00	40.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,637.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,320.75	91,957.75	3862.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,320.75	91,957.75	3862.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,320.75	91,957.75	3862.4%
2) Ending Balance, June 30 (E + F1e)			91,957.75	91,957.75	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	91,957.08	91,957.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.67	0.67	0.0%
Assigned for Building Projects	0000	9780	0.67		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	4,000.00	7900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,767.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,817.00	4,000.00	-68.8%
TOTAL, REVENUES			12,817.00	4,000.00	-68.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	53,728.00	133,777.00	149.0%
Clerical, Technical and Office Salaries		2400	15,000.00	35,059.00	133.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,728.00	168,836.00	145.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,914.00	19,874.00	151.1%
OASDI/Medicare/Alternative		3301-3302	5,335.00	13,100.00	145.5%
Health and Welfare Benefits		3401-3402	4,387.00	12,804.00	191.9%
Unemployment Insurance		3501-3502	35.00	86.00	145.7%
Workers' Compensation		3601-3602	704.00	2,110.00	199.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,375.00	47,974.00	161.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	1,200.00	140.0%
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	500.00	3,200.00	540.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	4,400.00	340.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,077.00	35,000.00	132.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,077.00	35,000.00	132.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,180.00	256,210.00	148.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	180,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	252,210.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	252,210.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			180,000.00	252,210.00	40.1%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,817.00	4,000.00	-68.8%
5) TOTAL, REVENUES			12,817.00	4,000.00	-68.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		103,180.00	256,210.00	148.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			103,180.00	256,210.00	148.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(90,363.00)	(252,210.00)	179.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	180,000.00	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	252,210.00	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			180,000.00	252,210.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,637.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,320.75	91,957.75	3862.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,320.75	91,957.75	3862.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,320.75	91,957.75	3862.4%
2) Ending Balance, June 30 (E + F1e)			91,957.75	91,957.75	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	91,957.08	91,957.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.67	0.67	0.0%
Assigned for Building Projects	0000	9780	0.67		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	91,957.08	91,957.08
Total, Restricted Balance		91,957.08	91,957.08

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,340.00	151,300.00	3.4%
5) TOTAL, REVENUES			146,340.00	151,300.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	146,340.00	151,300.00	3.4%
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			146,340.00	151,300.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,057.13	307,057.13	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,057.13	307,057.13	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,057.13	307,057.13	0.0%
2) Ending Balance, June 30 (E + F1e)			307,057.13	307,057.13	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	307,057.13	307,057.13	0.0%
Assigned for Capital Facilities Expenditures	0000	9780		307,057.13	
Assigned for Capital Facilities	0000	9780	307,057.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,300.00	1,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,292.00	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	142,748.00	150,000.00	5.1%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			146,340.00	151,300.00	3.4%
TOTAL, REVENUES			146,340.00	151,300.00	3.4%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,340.00	151,300.00	3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,340.00	151,300.00	3.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			146,340.00	151,300.00	3.4%

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,340.00	151,300.00	3.4%
5) TOTAL, REVENUES			146,340.00	151,300.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		146,340.00	151,300.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			146,340.00	151,300.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,057.13	307,057.13	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,057.13	307,057.13	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,057.13	307,057.13	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			307,057.13	307,057.13	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	307,057.13	307,057.13	0.0%
Assigned for Capital Facilities Expenditures	0000	9780		307,057.13	
Assigned for Capital Facilities	0000	9780	307,057.13		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,739.00	2,000.00	-86.4%
5) TOTAL, REVENUES			14,739.00	2,000.00	-86.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	338,989.00	40,000.00	-88.2%
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			338,989.00	40,000.00	-88.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(324,250.00)	(38,000.00)	-88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(324,250.00)	(38,000.00)	-88.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,406.11	281,156.11	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,406.11	281,156.11	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,406.11	281,156.11	-53.6%
2) Ending Balance, June 30 (E + F1e)			281,156.11	243,156.11	-13.5%
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	281,156.11	243,156.11	-13.5%
Assigned for Capital Outlay Expenditures	0000	9780		243,156.11	
Assigned for Capital Outlay Projects	0000	9780	281,156.11		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,900.00	2,000.00	-48.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,839.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,739.00	2,000.00	-86.4%
TOTAL, REVENUES			14,739.00	2,000.00	-86.4%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	338,989.00	40,000.00	-88.2%
TOTAL, CAPITAL OUTLAY			338,989.00	40,000.00	-88.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			338,989.00	40,000.00	-88.2%

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,739.00	2,000.00	-86.4%
5) TOTAL, REVENUES			14,739.00	2,000.00	-86.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		338,989.00	40,000.00	-88.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			338,989.00	40,000.00	-88.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(324,250.00)	(38,000.00)	-88.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

41 68957 0000000
Form 40

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,250.00)	(38,000.00)	-88.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,406.11	281,156.11	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,406.11	281,156.11	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,406.11	281,156.11	-53.6%
2) Ending Balance, June 30 (E + F1e)			281,156.11	243,156.11	-13.5%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	281,156.11	243,156.11	-13.5%
Assigned for Capital Outlay Expenditures	0000	9780		243,156.11	
Assigned for Capital Outlay Projects	0000	9780	281,156.11		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,385,095.50	2,385,095.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,385,095.50	2,385,095.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,385,095.50	2,385,095.50	0.0%
2) Ending Balance, June 30 (E + F1e)			2,385,095.50	2,385,095.50	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	2,385,095.50	2,385,095.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes 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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,385,095.50	2,385,095.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,385,095.50	2,385,095.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,385,095.50	2,385,095.50	0.0%
2) Ending Balance, June 30 (E + F1e)			2,385,095.50	2,385,095.50	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	2,385,095.50	2,385,095.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	2,385,095.50	2,385,095.50
Total, Restricted Balance		2,385,095.50	2,385,095.50

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,259.44	1,259.44	1,259.44	1,259.52	1,259.52	1,259.52
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)	81.39	81.39	81.39	85.50	85.50	85.50
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)	1,340.83	1,340.83	1,340.83	1,345.02	1,345.02	1,345.02
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	1,340.83	1,340.83	1,340.83	1,345.02	1,345.02	1,345.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		5,713,917.00	5,090,745.00	4,167,657.00	2,673,723.29	3,308,229.29	2,684,532.29	7,108,000.29	6,654,696.29
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		124,356.00	60,928.00	151,918.00	84,214.00	0.00	67,703.00	33,886.00	21,407.00
Property Taxes		0.00	0.00	0.00	643,428.00	612,862.00	5,512,771.00	618,601.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	3,066.00	0.00	0.00	125,000.00	0.00
Federal Revenue		0.00	4,745.00	5,380.00	0.00	97,740.00	16,999.00	5,415.00	120,153.00
Other State Revenue		249,825.00	(248,503.00)	43,000.00	44,000.00	49,371.00	0.00	64,508.00	0.00
Other Local Revenue		163,598.00	206,749.00	110,866.00	1,699,127.00	337,389.00	601,277.00	532,426.00	281,086.00
Interfund Transfers In			0.00						
All Other Financing Sources									
TOTAL RECEIPTS		537,779.00	23,919.00	311,164.00	2,473,835.00	1,097,362.00	6,198,750.00	1,379,636.00	422,646.00
C. DISBURSEMENTS									
Certificated Salaries		122,772.00	243,193.00	992,793.00	998,698.00	992,831.00	981,248.00	1,019,666.00	992,739.00
Classified Salaries		124,082.00	152,127.00	284,526.00	255,683.00	335,205.00	243,308.00	264,039.00	256,649.00
Employee Benefits		115,100.00	235,000.00	270,103.00	265,569.00	277,713.00	260,234.00	269,706.00	265,903.00
Books and Supplies		257,986.00	123,607.00	84,510.00	85,725.00	64,561.00	29,804.00	39,932.00	33,672.00
Services		190,000.00	113,406.00	124,255.00	212,662.00	160,043.00	185,000.00	185,000.00	220,000.00
Capital Outlay		20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	11,318.00	15,000.00	15,000.00	14,230.00	15,531.00	41,814.00	0.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		829,940.00	878,651.00	1,771,187.00	1,833,337.00	1,844,583.00	1,715,125.00	1,820,157.00	1,768,963.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		179,571.00	326,361.00	52,064.00	0.00	77,135.00	0.00	0.00	139,006.00
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		179,571.00	326,361.00	52,064.00	0.00	77,135.00	0.00	0.00	139,006.00
Liabilities									
Accounts Payable		510,582.00	394,717.00	85,974.71	5,992.00	(46,389.00)	60,157.00	12,783.00	(69,235.00)
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		510,582.00	394,717.00	85,974.71	5,992.00	(46,389.00)	60,157.00	12,783.00	(69,235.00)
Nonoperating									
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET									
TRANSACTIONS		(331,011.00)	(68,356.00)	(33,910.71)	(5,992.00)	123,524.00	(60,157.00)	(12,783.00)	208,241.00
E. NET INCREASE/DECREASE									
(B - C + D)		(623,172.00)	(923,088.00)	(1,493,933.71)	634,506.00	(623,697.00)	4,423,468.00	(453,304.00)	(1,138,076.00)
F. ENDING CASH (A + E)		5,090,745.00	4,167,657.00	2,673,723.29	3,308,229.29	2,684,532.29	7,108,000.29	6,654,696.29	5,516,620.29
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget (Single Adoption)
2014-15 Budget
Cashflow Worksheet - Budget Year (1)

41 68957 0000000
Form CASH

Las Lomitas Elementary
San Mateo County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH	5,516,620.29	4,774,656.29	7,808,686.29	7,154,664.29				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	76,190.00	22,112.00	0.00	200,814.00	70,072.00		913,400.00	913,400.00
Property Taxes	635,000.00	3,626,921.00	1,040,312.00	860,762.00	82,992.00		13,633,649.00	13,633,649.00
Miscellaneous Funds	130,000.00	143,000.00	119,434.00	0.00	60,000.00		580,500.00	580,500.00
Federal Revenue	3,135.00	0.00	5,548.00	3,736.00	16,287.00		279,138.00	279,138.00
Other State Revenue	352.00	42,735.00	2,752.00	65.00			248,105.00	248,105.00
Other Local Revenue	252,009.00	1,151,110.00	159,445.00	108,194.00	50,000.00		5,653,276.00	5,653,276.00
Interfund Transfers In				0.00			0.00	0.00
All Other Financing Sources				0.00			0.00	0.00
TOTAL RECEIPTS	1,096,686.00	4,985,878.00	1,327,491.00	1,173,571.00	279,351.00	0.00	21,308,068.00	21,308,068.00
C. DISBURSEMENTS								
Certificated Salaries	991,602.00	998,726.00	974,649.00	934,760.00	195,913.00		10,439,590.00	10,439,590.00
Classified Salaries	254,288.00	264,994.00	269,023.00	243,219.00	17,275.00		2,964,428.00	2,964,428.00
Employee Benefits	366,872.00	317,108.00	460,000.00	578,132.00	33,074.00		3,714,514.00	3,714,514.00
Books and Supplies	38,000.00	35,000.00	28,953.00	31,430.00	0.00		853,180.00	853,180.00
Services	197,868.00	250,000.00	235,000.00	211,500.00	94,731.00		2,379,465.00	2,379,465.00
Capital Outlay	0.00	0.00	0.00	0.00			20,000.00	20,000.00
Other Outgo	0.00	35,103.00	24,000.00	32,004.00	20,000.00		224,000.00	224,000.00
Interfund Transfers Out	0.00	0.00	0.00	978,850.00			978,850.00	978,850.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	1,848,640.00	1,900,931.00	1,991,625.00	3,009,895.00	360,993.00	0.00	21,574,027.00	21,574,027.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	6,923.00	9,394.00	0.00	11,612.00			802,066.00	
Due From Other Funds	0.00	0.00	0.00	0.00			0.00	
Stores	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL ASSETS	6,923.00	9,394.00	0.00	11,612.00	0.00	0.00	802,066.00	
Liabilities								
Accounts Payable	(3,067.00)	60,299.00	(10,100.00)	162.00			1,001,875.71	
Due To Other Funds	0.00	0.00	0.00	180,482.00			180,482.00	
Current Loans	0.00	0.00	0.00	0.00			0.00	
Deferred Revenues	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL LIABILITIES	(3,067.00)	60,299.00	(10,100.00)	180,644.00	0.00	0.00	1,182,357.71	
Nonoperating	0.00	0.00	0.00	0.00			0.00	
Suspense Clearing	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET TRANSACTIONS	9,990.00	(50,905.00)	10,100.00	(169,032.00)	0.00	0.00	(380,291.71)	
E. NET INCREASE/DECREASE (B - C + D)	(741,964.00)	3,034,042.00	(654,034.00)	(2,005,356.00)	(81,642.00)	0.00	(646,250.71)	(265,959.00)
F. ENDING CASH (A + E)	4,774,656.29	7,808,698.29	7,154,664.29	5,149,308.29			5,067,666.29	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			5,149,308.29	4,203,853.29	3,403,602.29	1,806,766.29	2,556,210.29	1,882,155.29	6,426,075.29	5,928,699.29
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		128,572.00	62,993.00	157,068.00	87,069.00	0.00	69,998.00	34,828.00	22,133.00
Property Taxes	8020-8079					665,240.00	633,638.00	5,699,654.00	639,572.00	0.00
Miscellaneous Funds	8080-8099					3,170.00	284,073.00			
Federal Revenue	8100-8299		4,745.00	5,380.00		97,740.00	16,999.00	5,415.00	120,153.00	3,135.00
Other State Revenue	8300-8599			1,322.00	43,000.00	44,000.00	49,371.00	0.00	64,508.00	0.00
Other Local Revenue	8600-8799		163,598.00	206,749.00	110,866.00	1,699,127.00	337,389.00	601,277.00	532,426.00	281,086.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			296,915.00	276,444.00	310,934.00	2,596,346.00	1,321,470.00	6,376,344.00	1,391,487.00	306,354.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		163,518.00	283,939.00	1,012,793.00	1,018,698.00	1,012,831.00	1,001,248.00	1,039,666.00	1,012,739.00
Classified Salaries	2000-2999		131,158.00	159,203.00	291,602.00	262,759.00	342,281.00	250,384.00	271,115.00	263,725.00
Employee Benefits	3000-3999		135,544.00	268,441.00	290,547.00	286,013.00	298,157.00	280,678.00	290,150.00	286,423.00
Books and Supplies	4000-4999		261,889.00	127,510.00	88,413.00	89,628.00	68,464.00	33,707.00	43,835.00	37,575.00
Services	5000-5999		141,250.00	154,656.00	175,505.00	163,912.00	211,293.00	171,250.00	201,250.00	171,250.00
Capital Outlay	6000-6599		65,000.00							
Other Outgo	7000-7499		13,000.00	14,000.00	15,000.00	19,900.00	25,000.00	35,000.00	30,000.00	0.00
Interfund Transfers Out	7600-7629		0.00							
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			911,359.00	1,007,749.00	1,873,860.00	1,840,910.00	1,959,025.00	1,772,267.00	1,876,016.00	1,771,712.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199			(590.00)					(64.00)	
Accounts Receivable	9200-9299		179,571.00	326,361.00	52,064.00		77,135.00			139,006.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	179,571.00	325,771.00	52,064.00	0.00	77,135.00	0.00	(64.00)	139,006.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610		510,582.00	394,717.00	85,974.00	5,992.00	(46,389.00)	60,157.00	12,783.00	(69,235.00)
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	510,582.00	394,717.00	85,974.00	5,992.00	114,634.00	60,157.00	12,783.00	(69,235.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET		0.00	(331,011.00)	(68,946.00)	(33,910.00)	(5,992.00)	(37,499.00)	(60,157.00)	(12,847.00)	208,241.00
E. NET INCREASE/DECREASE										
(B - C + D)			(945,455.00)	(800,251.00)	(1,596,836.00)	749,444.00	(674,055.00)	4,543,920.00	(497,376.00)	(1,257,117.00)
F. ENDING CASH (A + E)			4,203,853.29	3,403,602.29	1,806,766.29	2,556,210.29	1,882,155.29	6,426,075.29	5,928,699.29	4,671,582.29
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget (Single Adoption)
2014-15 Budget
Cashflow Worksheet - Budget Year (2)

Las Lomitas Elementary
San Mateo County

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	4,671,582.29	3,963,862.29	7,125,487.29	6,654,339.29				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	112,891.00	22,862.00		279,994.00	206,680.00		1,185,088.00	
Property Taxes	8020-8079	656,527.00	3,749,873.00	1,075,578.00	230,579.00	85,805.00		13,436,466.00	
Miscellaneous Funds	8080-8099	111,829.00	284,073.00	276,639.00		59,303.00		1,019,087.00	
Federal Revenue	8100-8299	0.00	5,548.00	3,736.00	16,287.00			279,138.00	
Other State Revenue	8300-8599	352.00	42,735.00	2,752.00	65.00			248,105.00	
Other Local Revenue	8600-8799	252,009.00	1,013,940.00	159,445.00	108,194.00	50,000.00		5,516,106.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,133,608.00	5,119,031.00	1,518,150.00	635,119.00	401,788.00	0.00	21,683,990.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,011,602.00	1,018,726.00	994,649.00	954,768.00	195,913.00		10,721,090.00	
Classified Salaries	2000-2999	261,374.00	272,070.00	276,099.00	250,295.00	17,363.00		3,049,428.00	
Employee Benefits	3000-3999	387,316.00	337,552.00	480,444.00	598,578.00	20,000.00		3,959,843.00	
Books and Supplies	4000-4999	41,908.00	38,903.00	32,856.00	35,312.00			900,000.00	
Services	5000-5999	149,118.00	201,250.00	186,250.00	162,750.00	94,731.00		2,184,465.00	
Capital Outlay	6000-6599							65,000.00	
Other Outgo	7000-7499	0.00	38,000.00	29,100.00	20,000.00	0.00		239,000.00	
Interfund Transfers Out	7600-7629				242,575.00			242,575.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,851,318.00	1,906,501.00	1,999,398.00	2,264,278.00	328,007.00	0.00	21,361,401.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							(654.00)	
Accounts Receivable	9200-9299	6,923.00	9,394.00		11,612.00			802,066.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		6,923.00	9,394.00	0.00	11,612.00	0.00	0.00	801,412.00	
Liabilities									
Accounts Payable	9500-9599	(3,067.00)	60,299.00	(10,100.00)	162.00			1,001,875.00	
Due To Other Funds	9610				180,482.00			180,482.00	
Current Loans	9640							0.00	
Deferred Revenues	9650				(377,057.00)			(216,034.00)	
SUBTOTAL LIABILITIES		(3,067.00)	60,299.00	(10,100.00)	(196,413.00)	0.00	0.00	966,323.00	
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		9,990.00	(50,905.00)	10,100.00	208,025.00	0.00	0.00	(164,911.00)	
E. NET INCREASE/DECREASE (B - C + D)		(707,720.00)	3,161,625.00	(471,148.00)	(1,421,134.00)	73,781.00	0.00	157,678.00	0.00
F. ENDING CASH (A + E)		3,963,862.29	7,125,487.29	6,654,339.29	5,233,205.29				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,306,986.29	

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

41 68957 0000000
Form CEA

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,328,217.00	301	0.00	303	10,328,217.00	305	0.00		307	10,328,217.00	309
2000 - Classified Salaries	2,927,131.00	311	0.00	313	2,927,131.00	315	239,055.00		317	2,688,076.00	319
3000 - Employee Benefits (Excluding 3800)	3,630,958.00	321	720,000.00	323	2,910,958.00	325	68,475.00		327	2,842,483.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,505,195.00	331	0.00	333	1,505,195.00	335	238,850.00		337	1,266,345.00	339
5000 - Services... & 7300 - Indirect Costs	2,297,864.00	341	27,000.00	343	2,270,864.00	345	771,049.00		347	1,499,815.00	349
TOTAL					19,942,365.00	365	TOTAL			18,624,936.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	8,670,352.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	802,206.00	380
3. STRS.	3101 & 3102	706,580.00	382
4. PERS.	3201 & 3202	116,336.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	198,377.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	653,161.00	385
7. Unemployment Insurance.	3501 & 3502	4,740.00	390
8. Workers' Compensation Insurance.	3601 & 3602	94,030.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	272,545.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		11,518,327.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		11,518,327.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		61.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.84%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	18,624,936.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,439,590.00	301	0.00	303	10,439,590.00	305	0.00		307	10,439,590.00	309
2000 - Classified Salaries	2,964,428.00	311	0.00	313	2,964,428.00	315	239,648.00		317	2,724,780.00	319
3000 - Employee Benefits (Excluding 3800)	3,714,514.00	321	726,000.00	323	2,988,514.00	325	72,565.00		327	2,915,949.00	329
4000 - Books, Supplies Equip Replace. (6500)	873,180.00	331	0.00	333	873,180.00	335	231,500.00		337	641,680.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,379,465.00	341	27,000.00	343	2,352,465.00	345	778,993.00		347	1,573,472.00	349
TOTAL					19,618,177.00	365	TOTAL			18,295,471.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	8,777,425.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	817,068.00	380
3. STRS.	3101 & 3102	828,176.00	382
4. PERS.	3201 & 3202	119,033.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	214,615.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	562,041.00	385
7. Unemployment Insurance.	3501 & 3502	4,949.00	390
8. Workers' Compensation Insurance.	3601 & 3602	121,925.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	214,132.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		11,659,364.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		11,659,364.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		63.73%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.73%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	18,295,471.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 692,656.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 15,473,650.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	982,987.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	184,058.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	64,159.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,231,204.92
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,231,204.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,207,610.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,007,950.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,169,938.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	428,126.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,367,981.08
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	19,193,605.08

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.41%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.41%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,231,204.92</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>152,796.74</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.42%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Las Lomas Elementary
San Mateo County

July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

41 68957 0000000
Form ICR

Approved indirect cost rate: 7.42%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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July 1 Budget (Single Adoption)
2013-14 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	173,950.00		42,000.00	215,950.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		173,950.00	0.00	42,000.00	215,950.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00		0.00
2. Classified Salaries	2000-2999	0.00	0.00		0.00
3. Employee Benefits	3000-3999	0.00	0.00		0.00
4. Books and Supplies	4000-4999	146,950.00	0.00	42,000.00	188,950.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,000.00	0.00		27,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	0.00		0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	0.00		0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399		0.00		
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		173,950.00	0.00	42,000.00	215,950.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,427,049.00	2.99%	14,858,609.00	3.44%	15,370,168.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	206,500.00	-0.28%	205,927.00	0.00%	205,927.00
4. Other Local Revenues	8600-8799	5,561,134.00	-2.43%	5,426,106.00	0.07%	5,430,000.00
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	(2,834,174.00)	5.85%	(3,000,000.00)	3.33%	(3,100,000.00)
6. Total (Sum lines A1 thru A5c)		17,360,509.00	0.75%	17,490,642.00	2.38%	17,906,095.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,247,602.00		9,504,102.00
b. Step & Column Adjustment				160,000.00		160,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,500.00		96,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,247,602.00	2.77%	9,504,102.00	2.70%	9,760,602.00
2. Classified Salaries						
a. Base Salaries				2,048,772.00		2,068,772.00
b. Step & Column Adjustment				20,000.00		20,000.00
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	2,048,772.00	0.98%	2,068,772.00	0.97%	2,088,772.00
3. Employee Benefits	3000-3999	3,151,904.00	6.79%	3,365,878.00	6.37%	3,580,199.00
4. Books and Supplies	4000-4999	754,142.00	5.90%	798,666.00	0.00%	798,666.00
5. Services and Other Operating Expenditures	5000-5999	1,425,198.00	-8.04%	1,310,679.00	3.20%	1,352,679.00
6. Capital Outlay	6000-6999	20,000.00	225.00%	65,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	978,850.00	-75.22%	242,575.00	72.40%	418,208.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,626,468.00	-1.54%	17,355,672.00	3.71%	17,999,126.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(265,959.00)		134,970.00		(93,031.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,665,766.02		2,399,807.02		2,534,777.02
2. Ending Fund Balance (Sum lines C and D1)		2,399,807.02		2,534,777.02		2,441,746.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	269,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,130,807.02		2,534,777.02		2,441,746.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,399,807.02		2,534,777.02		2,441,746.02

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,130,807.02		2,534,777.02		2,441,746.02
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	647,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,778,028.02		2,534,777.02		2,441,746.02
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The expenditure adjustment on line B1d is for the projected hiring of one additional certificated FTE in 2015-16 and for one in 2016-17 to accommodate growing student enrollment.						

July 1 Budget (Single Adoption)
General Fund
Multiyear Projections
Restricted

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Form MYP

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	700,500.00	11.64%	782,032.00	3.44%	808,956.00
2. Federal Revenues	8100-8299	279,138.00	0.00%	279,138.00	0.00%	279,138.00
3. Other State Revenues	8300-8599	41,605.00	1.38%	42,178.00	0.00%	42,178.00
4. Other Local Revenues	8600-8799	92,142.00	-2.32%	90,000.00	4.38%	93,942.00
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	2,834,174.00	5.85%	3,000,000.00	3.33%	3,100,000.00
6. Total (Sum lines A1 thru A5c)		3,947,559.00	6.23%	4,193,348.00	3.12%	4,324,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,191,988.00		1,216,988.00
b. Step & Column Adjustment				25,000.00		25,000.00
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	1,191,988.00	2.10%	1,216,988.00	2.05%	1,241,988.00
2. Classified Salaries						
a. Base Salaries				915,656.00		980,656.00
b. Step & Column Adjustment				15,000.00		15,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	915,656.00	7.10%	980,656.00	6.63%	1,045,656.00
3. Employee Benefits	3000-3999	562,610.00	5.57%	593,965.00	6.37%	631,787.00
4. Books and Supplies	4000-4999	99,038.00	2.32%	101,334.00	0.00%	101,334.00
5. Services and Other Operating Expenditures	5000-5999	954,267.00	-8.43%	873,786.00	3.20%	901,786.00
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	224,000.00	6.70%	239,000.00	6.28%	254,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,947,559.00	1.47%	4,005,729.00	4.26%	4,176,551.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		187,619.00		147,663.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		746,003.78		746,003.78		933,622.78
2. Ending Fund Balance (Sum lines C and D1)		746,003.78		933,622.78		1,081,285.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	746,003.78		933,622.78		1,081,285.78
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		746,003.78		933,622.78		1,081,285.78

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

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	15,127,549.00	3.39%	15,640,641.00	3.44%	16,179,124.00
2. Federal Revenues	8100-8299	279,138.00	0.00%	279,138.00	0.00%	279,138.00
3. Other State Revenues	8300-8599	248,105.00	0.00%	248,105.00	0.00%	248,105.00
4. Other Local Revenues	8600-8799	5,653,276.00	-2.43%	5,516,106.00	0.14%	5,523,942.00
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)		21,308,068.00	1.76%	21,683,990.00	2.52%	22,230,309.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,439,590.00		10,721,090.00
b. Step & Column Adjustment				185,000.00		185,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,500.00		96,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,439,590.00	2.70%	10,721,090.00	2.63%	11,002,590.00
2. Classified Salaries						
a. Base Salaries				2,964,428.00		3,049,428.00
b. Step & Column Adjustment				35,000.00		35,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,964,428.00	2.87%	3,049,428.00	2.79%	3,134,428.00
3. Employee Benefits	3000-3999	3,714,514.00	6.60%	3,959,843.00	6.37%	4,211,986.00
4. Books and Supplies	4000-4999	853,180.00	5.49%	900,000.00	0.00%	900,000.00
5. Services and Other Operating Expenditures	5000-5999	2,379,465.00	-8.20%	2,184,465.00	3.20%	2,254,465.00
6. Capital Outlay	6000-6999	20,000.00	225.00%	65,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	224,000.00	6.70%	239,000.00	6.28%	254,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	978,850.00	-75.22%	242,575.00	72.40%	418,208.00
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)		21,574,027.00	-0.99%	21,361,401.00	3.81%	22,175,677.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(265,959.00)		322,589.00		54,632.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,411,769.80		3,145,810.80		3,468,399.80
2. Ending Fund Balance (Sum lines C and D1)		3,145,810.80		3,468,399.80		3,523,031.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	746,003.78		933,622.78		1,081,285.78
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	269,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,130,807.02		2,534,777.02		2,441,746.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,145,810.80		3,468,399.80		3,523,031.80

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,130,807.02		2,534,777.02		2,441,746.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	647,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,778,028.02		2,534,777.02		2,441,746.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.88%		11.87%		11.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		1,345.02		1,341.00		1,349.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,574,027.00		21,361,401.00		22,175,677.00
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)		21,574,027.00		21,361,401.00		22,175,677.00
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)		647,220.81		640,842.03		665,270.31
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)		647,220.81		640,842.03		665,270.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,449,543.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	279,138.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,018,036.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,545,323.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,563,359.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				20,607,046.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				20,607,046.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		1,340.83
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,340.83
D. Expenditures per ADA (Line I.G divided by Line II.C)		15,368.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,103,292.05	14,634.63
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,103,292.05	14,634.63
B. Required effort (Line A.2 times 90%)	18,092,962.85	13,171.17
C. Current year expenditures (Line I.G and Line II.D)	20,607,046.00	15,368.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

41 68957 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					3,000,000.00	2,545,323.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					38,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,327,323.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					180,000.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

41 68957 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	5,545,323.00	5,545,323.00	0.00	0.00

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

41 68957 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	978,850.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					38,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					940,850.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

41 68957 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	978,850.00	978,850.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	1,252.00	1,232.80	1.5%	Not Met
Second Prior Year (2012-13)	1,272.00	1,273.42	N/A	Met
First Prior Year (2013-14)*	1,299.84	1,340.83	N/A	Met
Budget Year (2014-15)	1,345.02			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The District has been experiencing enrollment growth and some of the growth that was projected at the time of budget adoption did not materialize in the fall.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		1,362	1,363	N/A	Met
Second Prior Year (2012-13)		1,409	1,419	N/A	Met
First Prior Year (2013-14)		1,444	1,384	4.2%	Not Met
Budget Year (2014-15)		1,402			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District did not offer Transitional Kindergarten and earlier enrollment projections included 12 months of TK/K. Actual enrollment for kindergarten was for less than one full year of students.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	1,233	1,363	90.5%
Second Prior Year (2012-13)	1,271	1,419	89.6%
First Prior Year (2013-14)	1,341	1,384	96.9%
	Historical Average Ratio:		92.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		92.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	1,345	1,402	95.9%	Not Met
1st Subsequent Year (2015-16)	1,341	1,397	96.0%	Not Met
2nd Subsequent Year (2016-17)	1,349	1,406	95.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The P2 ADA for the Third Prior Year (2011-12) and the Second Prior Year (2012-13) is inaccurate because it does not include the Court Ordered Voluntary Transfer ADA and the CBEDS Enrollment does include this ADA. For this reason, the Historical Ratio numbers are artificially low and the numbers in the Projected Ratio column are accurate.

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,923,871.00	13,633,649.00	14,150,741.00	14,689,224.00
Percent Change from Previous Year		5.49%	3.79%	3.81%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		4.49% to 6.49%	2.79% to 4.79%	2.81% to 4.81%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	13,756,112.00	14,547,049.00	15,064,141.00	15,602,624.00
District's Projected Change in LCFF Revenue:		5.75%	3.55%	3.57%
Basic Aid Standard:		4.49% to 6.49%	2.79% to 4.79%	2.81% to 4.81%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	11,954,591.71	14,377,970.98	83.1%
Second Prior Year (2012-13)	14,165,626.07	16,185,515.80	87.5%
First Prior Year (2013-14)	14,220,504.00	19,768,002.00	71.9%
	Historical Average Ratio:		80.8%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.8% to 83.8%	77.8% to 83.8%	77.8% to 83.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	14,448,278.00	16,647,618.00	86.8%	Not Met
1st Subsequent Year (2015-16)	14,938,752.00	17,113,097.00	87.3%	Not Met
2nd Subsequent Year (2016-17)	15,429,573.00	17,580,918.00	87.8%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

It is estimated that the District will have approximately \$500,000 in carryover from District restricted programs. This restricted revenue, along with the same dollar amount of expenditures, will be added to each of the budget years at 1st Interim. The increase in total expenditures will lower the ratio to be inline with the historical average ratio.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.31%	-0.30%	0.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.69% to 10.31%	-10.30% to 9.70%	-9.40% to 10.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.69% to 5.31%	-5.30% to 4.70%	-4.40% to 5.60%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	279,138.00		
Budget Year (2014-15)	279,138.00	0.00%	No
1st Subsequent Year (2015-16)	279,138.00	0.00%	No
2nd Subsequent Year (2016-17)	279,138.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2013-14)	562,956.00		
Budget Year (2014-15)	248,105.00	-55.93%	Yes
1st Subsequent Year (2015-16)	248,105.00	0.00%	No
2nd Subsequent Year (2016-17)	248,105.00	0.00%	No

Explanation:
(required if Yes)

The change in Other State Revenue from 2013-14 to 2014-15 is attributed to the one time Common Core Implementation funds (\$285,166 for resource 7405) that were received in 2013-14 and are not an ongoing source of revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2013-14)	6,438,223.00		
Budget Year (2014-15)	5,653,276.00	-12.19%	Yes
1st Subsequent Year (2015-16)	5,516,106.00	-2.43%	No
2nd Subsequent Year (2016-17)	5,523,942.00	0.14%	No

Explanation:
(required if Yes)

The Las Lomitas Education Foundation "LLEF" gifted a large, one time donation of \$400,000 for technology in 2013-14.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2013-14)	1,492,910.00		
Budget Year (2014-15)	853,180.00	-42.85%	Yes
1st Subsequent Year (2015-16)	900,000.00	5.49%	Yes
2nd Subsequent Year (2016-17)	900,000.00	0.00%	No

Explanation:
(required if Yes)

Expenses for programs that have carryover were removed from the 2014-15 budget. Actual carryover amounts will be added back into the budget at 1st Interim.

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

First Prior Year (2013-14)	2,297,864.00		
Budget Year (2014-15)	2,379,465.00	3.55%	No
1st Subsequent Year (2015-16)	2,184,465.00	-8.20%	Yes
2nd Subsequent Year (2016-17)	2,254,465.00	3.20%	No

Explanation:
(required if Yes)

Expenditures in objects 5000-5999 are larger than usual for this District in 2013-14 and 2014-15. The District has been implementing the Common Core along with its Strategic Plan in those two years and has invested significant resources in conferences and professional development to best launch these new programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2013-14)	7,280,317.00		
Budget Year (2014-15)	6,180,519.00	-15.11%	Not Met
1st Subsequent Year (2015-16)	6,043,349.00	-2.22%	Met
2nd Subsequent Year (2016-17)	6,051,185.00	0.13%	Met

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

First Prior Year (2013-14)	3,790,774.00		
Budget Year (2014-15)	3,232,645.00	-14.72%	Not Met
1st Subsequent Year (2015-16)	3,084,465.00	-4.58%	Met
2nd Subsequent Year (2016-17)	3,154,465.00	2.27%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

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

The change in Other State Revenue from 2013-14 to 2014-15 is attributed to the one time Common Core Implementation funds (\$285,166 for resource 7405) that were received in 2013-14 and are not an ongoing source of revenue.

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

The Las Lomitas Education Foundation "LLEF" gifted a large, one time donation of \$400,000 for technology in 2013-14.

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

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

Expenses for programs that have carryover were removed from the 2014-15 budget. Actual carryover amounts will be added back into the budget at 1st Interim.

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

Expenditures in objects 5000-5999 are larger than usual for this District in 2013-14 and 2014-15. The District has been implementing the Common Core along with its Strategic Plan in those two years and has invested significant resources in conferences and professional development to best launch these new programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	21,574,027.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	21,574,027.00	215,740.27	323,549.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	733,145.00	757,147.17	788,800.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,935,963.84	3,889,976.78	2,163,516.02
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,669,108.84	4,647,123.95	2,952,316.02
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	19,020,527.39	21,090,221.50	26,449,543.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	19,020,527.39	21,090,221.50	26,449,543.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	24.5%	22.0%	11.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.2%	7.3%	3.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(470,456.83)	15,043,170.98	3.1%	Met
Second Prior Year (2012-13)	139,851.64	16,725,015.80	N/A	Met
First Prior Year (2013-14)	(1,891,892.00)	22,313,325.00	8.5%	Not Met
Budget Year (2014-15) (Information only)	(265,959.00)	17,626,468.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District acquired property at a cost of \$3 mil in 2013-14 as a one time expenditure. The revenue for this purchase was transferred from Fund 17 to Fund 1, and payment was made from Fund 1. Expenditures in Fund 1 for 2013-14 are artificially high due to this one time purchase.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2011-12)	4,320,439.00	4,888,263.21	N/A		Met
Second Prior Year (2012-13)	4,152,337.00	4,417,806.38	N/A		Met
First Prior Year (2013-14)	4,209,910.00	4,557,658.02	N/A		Met
Budget Year (2014-15) (Information only)	2,665,766.02				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	1,345	1,341	1,349
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	21,574,027.00	21,361,401.00	22,175,677.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,574,027.00	21,361,401.00	22,175,677.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	647,220.81	640,842.03	665,270.31
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	647,220.81	640,842.03	665,270.31

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,130,807.02	2,534,777.02	2,441,746.02
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	647,221.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,778,028.02	2,534,777.02	2,441,746.02
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.88%	11.87%	11.01%
District's Reserve Standard (Section 10B, Line 7):	647,220.81	640,842.03	665,270.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2013-14)	(2,775,727.00)			
Budget Year (2014-15)	(2,834,174.00)	58,447.00	2.1%	Met
1st Subsequent Year (2015-16)	(3,000,000.00)	165,826.00	5.9%	Met
2nd Subsequent Year (2016-17)	(3,100,000.00)	100,000.00	3.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2013-14)	2,545,323.00			
Budget Year (2014-15)	978,850.00	(1,566,473.00)	-61.5%	Not Met
1st Subsequent Year (2015-16)	242,575.00	(736,275.00)	-75.2%	Not Met
2nd Subsequent Year (2016-17)	418,208.00	175,633.00	72.4%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

In 2013-14 the governing board approved updates to the Board Policy on Reserves which state that the undesignated ending fund balance in Fund 1 shall be 10% of the current year's revenue. The amount of the transfers out varies to accomplish the 10% ending fund balance.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Through local elections, the District received authorization to issue general obligation bonds that requires San Mateo county to levy annual ad valorem taxes for the payment of principal and interest on the bond debt. Payments for the bonds are made from Fund 51.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

The District provides lifetime health benefits at the rate of 50% to certificated and 60% to classified retirees who are eligible for STRS/PERS retirement and have a minimum of 10 years of service with the District. Certificated employees hired after 1/1/11 and classified employees hired after 6/1/11 are not eligible for lifetime health benefits.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

1,787,585

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

3,637,440.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

3,576,543.00

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

Actuarial

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

Jun 30, 2013

5. OPEB Contributions

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2014-15)

(2015-16)

(2016-17)

259,086.00	259,086.00	259,086.00
726,000.00	620,000.00	620,000.00
240,000.00	250,000.00	260,000.00
74	75	77

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

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

- d. Number of retirees receiving OPEB benefits

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	94.0	95.7	96.7	97.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations with the District and the Las Lomas Education Association "LLEA" are unsettled for 2013-14 and have not been sunshined for the 2014-15 budget year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

101,400

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
876,000	885,200	894,350
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
170,000	170,000	170,000
6.3%	0.0%	0.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

The District recognizes all years of teaching experience and does not place a cap on salary credit for prior years of service for new hires. For this reason, attrition is not a budgeted savings.

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	45.4	45.9	46.4	46.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations with the District and the Classified School Employees Association "CSEA" have not been sunshined for 2013-14 or 2014-15.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

One Year Agreement
Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

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

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

Negotiations Not Settled

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

30,250

7. Amount included for any tentative salary schedule increases

Budget Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

0

0

0

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
347,950	351,750	355,500
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
35,000	35,000	35,000
0.0%	0.0%	0.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No

Classified (Non-management) - Other

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

Attrition is not budgeted because the District recognizes all years of experience when placing new hires on the salary schedule.

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

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

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	12.1	14.1	14.1	14.1

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
127,070	127,070	127,070
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
15,000	15,000	15,000
0.0%	0.0%	0.0%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
10,800	10,800	10,800
50.0%	50.0%	50.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2014

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
