

ADDENDUM TO AGENDA
ELK GROVE UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Education
Board Room, Education Center
9510 Elk Grove-Florin Road
Elk Grove, CA 95624
December 9, 2014
Organizational Meeting – 5:30 p.m.
Regular Session – 6:00 p.m.

<u>Item</u>	<u>Time – Approximate</u>
VII. Discussion/Action Items	
21A. Approval of NextEd Contract for Career Pathway Trust (CPT Grant	5 Minutes
21B. Certificated Substitute Rate Adjustment	5 Minutes

AMERICAN WITH DISABILITIES COMPLIANCE NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Arlene Hein, at (916) 686-7700. Notification of at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in District office located at 9510 Elk Grove-Florin Road, Elk Grove, CA during normal business hours.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 21A

Board Agenda Item

Supplement No. _____

Meeting Date: December 9, 2014

Subject:

Approval of NextEd Contract for Career Pathway Trust (CPT) grant

Division: Secondary Education

Action Requested:

The Board of Education is asked to review and approve the contract for services between NextEd and the Elk Grove Unified School District.

Discussion:

As part of its implementation of the California Career Pathway Trust, EGUSD will contract with NextEd to develop a committee of CEO Champions and convene industry roundtables in representing sectors of advanced manufacturing and engineering, agriculture and food production, energy and construction, health science and medical technology and information and communication technology/digital media.

NextEd, is a not-for-profit organization affiliated with the Sacramento Metro Chamber of Commerce that works to develop partnerships among business, labor, education, community, and government in order to advance regional economic objectives and enhance the academic performance and career readiness of students within the Capital region. NextEd was founded 20 years ago as a coalition of regional business, education, community and government leaders working together to develop and support partnerships to strengthen the Sacramento regional economy through strategic alignment of educational resources to meet regional workforce needs and economic objectives.

The CEO Champions will advocate on behalf of regional career academies and pathways and the Linked Learning approach, inform the development of regional employer engagement for career academy/pathway programs, and monitor a dashboard of indicators to ensure that programs meet stated goals. NextEd will invite EGUSD's Superintendent Christopher Hoffman to serve as a member of the CEO Champions.

The sector roundtables will be comprised of industry partners, Workforce Investment Board (WIB) staff, community college career technical education (CTE) deans and deputy sector navigators, and sector representatives from EGUSD's CPT team. The purpose of the sector roundtables will be to identify workforce trends, provide feedback about CTE curriculum, act as advisory councils, broker internships and work-based learning experiences and identify work-ready certification criteria for pathway and academy programs from EGUSD and CPT partner Sacramento City Unified School District.

The over-arching purpose of the four-year CCPT project is to strengthen a regional system of support for college and career readiness. It will provide services for students enrolled in career academies and pathways in both school districts from 2014-15 through 2017-18.

Financial Summary:

As stipulated within EGUSD's CCPT application, EGUSD will allocate \$480,000 in the following annual amounts to NextEd to develop a committee of CEO Champions:

School Year	Dollar Amount
2014/2015	\$120,0000.00
2015/2016	\$120,0000.00
2016/2017	\$120,0000.00
2017/2018	\$120,0000.00

Prepared By: Kathy Hamilton

Division Approval: 
Christina Penna

Prepared By: _____ Superintendent Approval: Christopher R. Hoffman, Superintendent

COPY

AGREEMENT FOR SERVICES

THIS AGREEMENT FOR SERVICES ("Agreement") is made and entered into effective as signed by both parties ("Effective Date"), by and between the ELK GROVE UNIFIED SCHOOL DISTRICT ("EGUSD") and the NextEd ("NEXTED").

RECITALS

WHEREAS, EGUSD was awarded a four-year California Career Pathway Trust (CCPT) grant by the California Department of Education; and

WHEREAS, NextEd is a partner to EGUSD's CCPT project; and

WHEREAS, the objectives the EGUSD's CCPT project are to:

- Build an infrastructure to support high-demand career pathway programs that meets Sacramento's economic needs and fully prepares young adults for postsecondary education and work;
- Increase employer engagement and strengthen the existing system for work-based learning;
- Increase alignment with higher education partners in order to facilitate student transitions from high school to post-secondary study
- Provide career academy and pathway teachers and counselors with comprehensive professional development in strategies that support integrated, cross-curricular and work-based learning

WHEREAS, EGUSD intends to collaborate with the following regional partners to implement its CCPT project: Sacramento City Unified School District, Sacramento Employment Training Agency, Los Rios Community College EGUSD, NextEd, College and Career Academy Support Network, ConnectEd, Foundation for California Community Colleges, California State University at Sacramento, University of California at Davis and Ford Next Generation Learning; and

WHEREAS, NEXTED is a non-profit organization that develops partnerships among business, labor, education, community and government; and

WHEREAS, the employer engagement services identified in the CCPT proposal are to be provided in part by NEXTED and to serve students enrolled in academies and pathways in EGUSD and SCUSD; and

WHEREAS, the governing board of EGUSD desires that the EGUSD contract with NEXTED to provide services stipulated in the CCPT proposal pursuant to the terms of this Agreement;

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the above recitals and of the covenants and agreements contained herein, the parties hereto agree as follows:

1. Term. The term of this Agreement ("Term") shall commence on the Effective Date, and terminate on June 30, 2018, unless earlier terminated pursuant to Section 13 hereof.

1.1. Annual continuation of this agreement through June 30, 2018, is contingent upon NEXTED providing the Services described in Section 2 and meeting the deliverables identified in Section 3.

2. Services.

- 2.1. As defined within the CCPT, EGUSD shall provide certain services including, without implied limitation, the following:

2.1.1. Serve as the Fiscal Agent for the CCPT.

2.1.2. Expect EGUSD and SCUSD pathway and academy coordinators and sector coaches to annually inventory current work-based learning placements and identify the need for new work-based learning placements.

2.1.2.1. Projections for new work-based learning placements and activities will be provided to NEXTED sector roundtables by December 15 of every calendar year to allow time for roundtable members to develop placements for the next school year.

2.1.3. Assign the CAP Work-based Learning Coordinator to represent the project at regional industry roundtable meetings coordinated by NEXTED.

2.1.3.1. As necessary and appropriate, direct the CAP Program Specialist and Career Specialists also to attend industry roundtable meetings.

2.1.4. Establish norms of communication between CAP and NEXTED.

2.1.5. Identify a Superintendent or designee (from EGUSD or SCUSD) to represent CAP on the regional CEO Champions committee

- 2.2. As defined within the CCPT, NEXTED shall provide certain services including, without implied limitation, the following:

2.2.1. Develop a committee of CEO Champions to advocate on behalf of regional career academies and pathways and the Linked Learning approach, inform the development of regional employer engagement for career academy/pathway programs, and monitor a dashboard of indicators to ensure that programs meet stated goals.

2.2.1.1. Invite a Superintendent or designee (from EGUSD or SCUSD) to represent CAP on the regional CEO Champions committee

2.2.1.2. Include a minimum of two representatives from each industry sector identified by CAP in its CCPT proposal

- 2.2.1.2. The CEO Champions will convene a minimum of two (2) times a year. An annual calendar of meetings will be released on or by July 31 of each fiscal year.
- 2.2.2. Convene sector roundtables consisting of industry partners, Workforce Investment Board (WIB) staff, community college CTE deans and deputy sector navigators, and sector coaches.
 - 2.2.2.1. Sector roundtables will identify workforce trends, provide feedback about CTE curriculum, act as advisory councils, broker internships and work-based learning experiences and identify work-ready certification criteria for EGUSD and SCUSD pathway and academy programs.
 - 2.2.2.2. Sector roundtables will meet quarterly. An annual calendar of meetings will be released on or by July 1 of each fiscal year.
 - 2.2.2.3. Sector roundtables will evaluate requests for work-based learning placements and activities submitted by CAP in December. By March 31 of every year, NEXTED will provide an initial projection of the capacity of industry partners to meet the request for services. By the end of each school year, NEXTED will inform CAP about the work-based learning placements and activities, including, student summer internships and teacher summer externships, that will be provided during the coming school year.
 - 2.2.2.3.1. Every effort will be made to provide a breadth of work-based learning experiences along a continuum that includes, but is not limited to: internships (paid and unpaid), apprenticeships, clinicals, student-run real-world enterprises with partner involvement, integrated projects with professional guidance, industry site job shadows and tours, mentoring by professionals, mock interviews and guest speakers.
 - 2.2.2.3.2. Work-based learning placements and activities also include paid or unpaid teacher externships.
 - 2.2.2.3.3. The highest priority for work-based learning activities will be placement of academy/pathway students into real-world out-of-the classroom experience with industry participation.
 - 2.2.2.4. Develop a regional dashboard that will include metrics from academy/pathway programs describing student and program performance
- 2.2.3. Release student outcome data to meet CCPT data reporting requirements related to work-based learning, including:

2.2.3.1. Number of students participating in job shadowing opportunities aligned with the career pathway program in which they are participating.

2.2.3.2. Number of students participating in mentoring opportunities aligned with the career pathway program in which they are participating.

2.2.3.3. Number of students participating in internships aligned with the career pathway program in which they are participating.

2.2.3.4. Number of students participating in work experience opportunities aligned with the career pathway program in which they are participating.

2.2.3.5. Number of students participating in a preapprenticeship program (Registered Youth Apprenticeship) aligned with the career pathway program in which they are participating.

2.2.3.6. Number of students participating in an apprenticeship program aligned with the career pathway program in which they are participating.

2.2.3.7. Number of students in the career pathway program who received a nationally recognized industry certificate.

2.2.3.8. Number of students in the career pathways program who received a state approved CTE certificate.

2.2.4. Invite CAP representatives to give presentations at up to two (2) NEXTED board meetings each year.

2.2.5. Maintain open communication about progress toward achievement of deliverables.

2.3. In connection with the CCPT services, EGUSD and NEXTED shall comply with their policies respecting confidentiality of student and client information and the provisions of the Family Educational Rights and Privacy Act ("FERPA") and FERPA implementing regulations at 34 C.F.R. Part 99.

2.4. All parties agree to review this agreement annually and adjust delivery metrics as needed via an addendum to the agreement.

3. Allocation of CCPT Funds.

3.1. EGUSD will authorize payment of 50% of its annual allocation to NEXTED at beginning of each school year upon receipt from NEXTED of a:

3.1.1. A calendar of annual industry roundtable and CEO Champions meetings for the coming school year; and

- 3.1.2. After Project Year 1, an end-of-year report describing student and program work-based learning accomplishments; and
- 3.1.3. After Project Year 1, a budget narrative of expenditures between July 1 and June 30.
- 3.2. EGUSD will authorize payment of 35% of its annual allocation to NEXTED by January 31 of each year upon receipt of a completed mid-term report that includes a:
 - 3.2.1. Summary of progress achieved toward meeting the deliverables identified in Section 2.2; and
 - 3.2.2. A budget narrative of expenditures between July 1 and December 31.
- 3.3. EGUSD will authorize payment of the remaining 15% of its annual allocation to NEXTED by March 31 of each year upon receipt of a:
 - 3.3.1. A projection of the capacity of industry partners to meet CAP's request for work-based learning placements and activities in the subsequent school year; and
 - 3.3.2. A budget narrative of expenditures between July 1 and February 28.

4 Subcontracting, Assignment and Transfer; Competence.

- 4.1. NEXTED shall at all times remain solely responsible for providing the services to be provided pursuant to this Agreement. NEXTED shall not subcontract, assign or otherwise transfer any portion of the services of this Agreement or any interest therein to a non-NEXTED employee, without the prior written approval of EGUSD's Designee in the EGUSD Designee's reasonable discretion. EGUSD shall be responsible to seek approval from the California Department of Education for any subcontracting, assignment or transfer of any portion of services. Any such attempt to subcontract, assign or otherwise transfer any portion of the services or this Agreement without the EGUSD Designee's prior written approval shall be void and without effect, and shall permit EGUSD to terminate immediately this Agreement. In the event that EGUSD's Designee delivers to NEXTED prior written approval of the use of subcontractors, assignees, or transferees (collectively, "Subcontractors"), NEXTED acknowledges that all Subcontractors shall comply with Section 5 of this Agreement. Any failure of NEXTED's Subcontractors to comply with the terms of Section 5 of this Agreement shall subject NEXTED to liability under this Agreement pursuant to Section 9 of this Agreement.
- 4.2. Any Subcontractor(s) shall be at no additional expense to EGUSD, and shall be paid from NEXTED's own resources and billings. NEXTED shall pay all wages, salaries, benefits and other amounts due NEXTED's Subcontractors, and shall be responsible for all reports and obligations respecting NEXTED's Subcontractors.
- 4.3. NEXTED shall perform the services under this Agreement in a skillful and competent manner, consistent with the standard generally recognized as being employed by professionals in the same discipline in the State of California. NEXTED represents

and maintains that NEXTED is skilled in the professional calling necessary to perform the services. NEXTED represents that all employees and Subcontractors shall have sufficient skill and experience to perform the services assigned to them. NEXTED represents that NEXTED, NEXTED's employees and Subcontractors, if approved pursuant to Section 4.1 of this Agreement, have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the services and that such licenses and approvals shall be maintained throughout the term of this Agreement. NEXTED shall perform, at its own cost and expense and without reimbursement from EGUSD, any services necessary to correct errors or omissions that are caused by NEXTED's failure to comply with the standard of care provided for herein.

5. Criminal Background Check.

5.1. NEXTED and all of NEXTED's employees, and Subcontractors, if approved pursuant to Section 4.1 of this Agreement, shall comply with all requirements related to fingerprinting set forth in Education Code Section 45125.1, and all EGUSD and SCUSD Administrative Regulations related to Fingerprint Background Checks prior to any substantial contact with any students in connection with this Agreement, including, without implied limitation, prior to coming onto EGUSD's and SCUSD's school grounds or having any contact with EGUSD's and SCUSD's students in locations other than EGUSD and SCUSD school grounds.

5.2. In accordance with Education Code Section 45125.1, NEXTED shall conduct a criminal background check of its employees and Subcontractors, and upon receipt of those criminal background checks, certify in writing ("Background Certification") to EGUSD the following: "Neither the NEXTED nor any of its employees and/or Subcontractors providing Services under the Program who are required by Section 45125.1 of the Education Code to submit or have their fingerprints submitted to the Department of Justice and who may come in contact with EGUSD's and SCUSD's students have been convicted of a felony as defined in Section 45122.1 of the Education Code."

5.3. Is this necessary since NextEd will not have direct engagement with students? It is NEXTED's responsibility prior to commencing services and on an ongoing basis through the term of this Agreement, to provide EGUSD and SCUSD with updated information and changes in status on NEXTED's employees and Subcontractors in full and complete compliance with Education Code Section 45125.1.

6. Ownership of Materials

6.1. NEXTED shall not use EGUSD's name or insignia, photographs of the services, or any publicity pertaining to the services in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of EGUSD.

7. Insurance.

- 7.1. NEXTED shall, at NEXTED's expense, procure and maintain for the duration of this Agreement general liability, professional liability, workers' compensation, if required by applicable law, automobile liability, sexual abuse and molestation liability, and other insurance to protect against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services or this Agreement by NEXTED and NEXTED's Subcontractors, officers, employees, agents, or representatives.
- 7.2. NEXTED's general liability and umbrella insurance policies shall have a combined per-occurrence limit of not less than Two Million Dollars (\$2,000,000). The professional liability insurance shall have a per-occurrence limit of not less than One Million Dollars (\$1,000,000). All such insurance will be equivalent to coverage offered by a commercial general liability form, including, without implied limitation, personal injury and contractual liability coverage for the performance by NEXTED of the indemnity provisions set forth in this Agreement. NEXTED, at its sole option, may satisfy all or any portion of the general liability insurance requirement through a program of self-insurance, commercial insurance, or any combination thereof.
- 7.3. The workers' compensation insurance, if required by applicable law, shall insure NEXTED's obligations and liabilities under the workers' compensation laws of California, including, without implied limitation, employers' liability insurance in the limits required by the laws of California.
- 7.4. The automobile liability shall have an each occurrence limit of not less than One Million Dollars (\$1,000,000) for bodily injury and property damage. The automobile insurance shall be at least as broad as the latest version of the Insurance Office Business Auto Coverage form number CA 001, code 1 (any auto). The automobile liability policy shall be endorsed to state that: (A) the EGUSD, its board members, superintendent, officers, employees, volunteers, agents and representatives shall be covered as additional insured's with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired, or borrowed by NEXTED or for which NEXTED is responsible; and (B) the insurance coverage shall be primary insurance for claims arising out of the provision of the Services as respects the EGUSD, its Board members, superintendent, officers, employees, volunteers, agents, and representatives; or if excess, shall stand in an unbroken chain of coverage excess of the NEXTED's scheduled underlying coverage. Any insurance or self-insurance maintained by EGUSD, its Board members, superintendent, officers, employees, agents and volunteers shall be excess of NEXTED's insurance and shall not be called upon to contribute with it for claims arising out of the provision of the Services.
- 7.5. NEXTED shall procure and maintain, for the duration of this Agreement, sexual abuse and molestation liability insurance providing for limits of not less than One Million Dollars (\$1,000,000) per occurrence.
- 7.6. All commercial general liability, automobile, or comparable policies maintained by NEXTED will name EGUSD and such other persons or firms as EGUSD specifies from time to time as additional insured, entitling them to recover under such policies for any loss sustained by them, their agents, and employees as a result of the

negligent acts or omissions of NEXTED. All such policies maintained by NEXTED shall provide that they may not be terminated nor may coverage be reduced except after 30 days' prior written notice to EGUSD. All commercial policies maintained by NEXTED will be written as primary policies, not contributing with and not supplemental to the coverage that EGUSD may carry. Certificates of insurance, together with originals of the endorsements that name EGUSD as an additional insured, will be delivered to EGUSD prior to NEXTED's commencement of the Services and from time to time at least 30 days prior to the expiration of the term of each such policy. To the extent NEXTED is self-insured, NEXTED shall provide EGUSD a letter or certificate of self-insurance as evidence of self-insurance. NEXTED shall not commence providing the Services under this Agreement until it has provided evidence satisfactory to EGUSD that NEXTED has secured all insurance required under this section. NEXTED shall not allow any Subcontractor to commence work on any subcontract or perform any Services until the Subcontractor has provided evidence satisfactory to EGUSD that the Subcontractor has secured all insurance required under this section.

8. Indemnity.

- 8.1. NEXTED indemnifies and shall defend and hold free and harmless EGUSD, its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged negligent acts, omissions or willful misconduct of NEXTED, NEXTED's Subcontractors, officers, employees, agents and representatives arising out of or in connection with the performance of the Services or this Agreement, including, without implied limitation, the payment of all consequential damages and attorneys' fees and other related costs and expenses. NEXTED shall defend, at NEXTED's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against EGUSD, its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents. NEXTED shall pay and satisfy any judgment, award or decree that may be rendered against EGUSD or its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents, in any such suit, action or other legal proceeding. NEXTED shall reimburse EGUSD and its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein; provided that, NEXTED shall not be responsible for reimbursing expenses for defense costs voluntarily assumed by EGUSD and its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents, which is in lieu of or in excess of defense provided or offered by NEXTED. NEXTED's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by EGUSD, its elected and appointed Board members, superintendent, employees, volunteers, attorneys and agents.
- 8.2. EGUSD indemnifies and shall defend and hold free and harmless NEXTED, its governing board members, employees, attorneys and agents from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to

property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions or willful misconduct of EGUSD, EGUSD's officers, employees, agents and representatives arising out of or in connection with the performance of this Agreement, including, without implied limitation, the payment of all consequential damages and attorneys' fees and other related costs and expenses. EGUSD shall defend at EGUSD's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against NEXTED, its governing board members, employees, attorneys and agents. EGUSD shall pay and satisfy any judgment, award or decree that may be rendered against NEXTED or its governing board members, employees, attorneys and agents, in any such suit, action or other legal proceeding. EGUSD shall reimburse NEXTED and its governing board members, employees, attorneys and agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided; provided that, EGUSD shall not be responsible for reimbursing expenses for defense costs voluntarily assumed by NEXTED and its governing board members, employees, attorneys and agents, which is in lieu of or in excess of defense provided or offered by EGUSD. EGUSD's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by NEXTED, its governing board members, employees, attorneys and agents.

9. Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

NEXTED:

NextEd

Attn: David Butler, Dina McHugh, Stella Premo

One Capitol Mall, Suite 300

Sacramento, CA 95814

EGUSD:

Elk Grove Unified School District

Attn: Director of Fiscal Services

9510 Elk Grove-Florin Road.

Elk Grove, CA 95624

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

10. EGUSD's Right to Employ Other Providers. EGUSD reserves the right to employ other service providers in connection with the services.
11. Solicitation. NEXTED warrants that NEXTED has not employed or retained any company or person, other than a bona fide employee or Subcontractor working solely for NEXTED, to solicit or secure this Agreement. Further, NEXTED warrants that NEXTED has not paid nor has it agreed to pay any company or person, other than a bona fide employee or Subcontractor working solely for NEXTED, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, EGUSD shall have the right to rescind this Agreement without liability.

12. Conflicts of Interest. NEXTED shall not engage in any activity that conflicts with, or has the appearance of conflicting with, the EGUSD. Notwithstanding any other provision contained herein, EGUSD shall have the right to immediately terminate this Agreement in the event it is determined by EGUSD's Designee or the Superintendent of EGUSD that a real or apparent conflict of interest exists that cannot be resolved. NEXTED agrees to furnish to EGUSD, upon request, a valid copy of the most recently adopted partnership agreement or bylaws of the corporation and also a complete and accurate list of the members of NEXTED's governing board of directors, or Trustees, or Partners, as applicable, and to timely update said information as changes in such governance occur. NEXTED shall avoid any actual or potential conflict of interest on behalf of itself or its employees providing services hereunder, including, but not limited to, employment with EGUSD; above and beyond services rendered to Sacramento County Office of Education and Placer County Office of Education, as it pertains to the CCPT (California Career Pathway Trust) grant by the California Department of Education.
13. Termination. Except as provided in this Agreement, this Agreement may be terminated by either party, for material breach with opportunity to correct, during the Term of this Agreement by giving thirty (30) days' written notice to the other party.
14. Non-Discrimination. NEXTED represents and warrants that NEXTED and NEXTED's Subcontractors, officers, employees, agents and representatives shall comply with the following:
- (i) Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color, or national origin in any program or activity receiving Federal financial assistance;
 - (ii) Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et seq., which prohibits discrimination on the basis of sex in any education program or activity receiving Federal financial assistance;
 - (iii) Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of handicap in any program or activity receiving Federal financial funding;
 - (iv) The Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age in any program or activity receiving Federal financial assistance; and
 - (v) All regulations, guidelines, and standards lawfully adopted under the above statutes by the United States Department of Education.
15. Compliance with Laws. NEXTED shall keep fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the provision of the Services, including all Cal/OSHA requirements, and shall give all notices required by law. NEXTED shall be liable for all violations of such laws and regulations in connection with providing the Services. If NEXTED performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to EGUSD, NEXTED shall be solely responsible for all costs arising there from. NEXTED shall defend, indemnify and hold

EGUSD, its board members, superintendent, employees, volunteers, attorneys and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

16. Licensing. NEXTED shall, during the term of this Agreement, obtain and maintain all licenses, certificates, permits and approvals of whatever nature that is legally required to provide the Services.
17. Governing Law; Venue. This Agreement shall be governed by the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California.
18. Integration. This Agreement contains the entire agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. Neither of the parties has relied upon any oral or written representation or oral or written information given to the party by any representative of the other party.
19. Severability. If one or more of the provisions of this Agreement are hereafter declared invalid or unenforceable by judicial, legislative or administrative authority of competent jurisdiction, then the parties hereto agree that the invalidity or unenforceability of any of the provisions shall not in any way affect the validity or enforceability of any other provisions of this Agreement.
20. Modification. No change or modification of the terms or provisions of this Agreement shall be deemed valid unless set forth in writing and signed by both parties.
21. Construction of Agreement. This Agreement will be liberally construed to effectuate the intention of the parties with respect to the transaction described herein. In determining the meaning of, or resolving any ambiguity with respect to, any word, phrase or provision of this Agreement, neither this Agreement nor any uncertainty or ambiguity herein will be construed or resolved against either party (including the party primarily responsible for drafting and preparation of this Agreement), under any rule of construction or otherwise, it being expressly understood and agreed that the parties have participated equally or have had equal opportunity to participate in the drafting hereof.
22. Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a party shall give the other party any contractual rights by custom, estoppel, or otherwise.
23. Headings. The headings of sections of this Agreement have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions of this Agreement.
24. Further Assurances. Each of the parties hereto shall execute and deliver any and all additional papers, documents and other assurances, and shall do any and all acts and things reasonably

necessary in connection with the performance of their obligations hereunder and to carry out the intent and agreements of the parties hereto.

25. Assignment. Neither party shall assign this Agreement or any interests therein without the prior written approval of the other party. Any such attempt by one party to assign or sublet this Agreement without the other party's approval shall be invalid; except as permitted in Section 4.
26. Authority. Each party hereto has all requisite power and authority to conduct its business and to execute, deliver and perform the Agreement. Each party warrants that the persons who have signed this Agreement have the legal power, right and authority to make this Agreement and bind each respective party.
27. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.
28. Education Code Section 17604. In accordance with Education Code Section 17604, this Agreement is not valid or an enforceable obligation against the EGUSD until approved or ratified by motion of the Governing Board of the EGUSD duly passed and adopted.
29. APPROVED SIGNATURE. THIS AGREEMENT IS NOT VALID OR AN ENFORCEABLE OBLIGATION AGAINST THE EGUSD UNTIL SIGNED BY THE SUPERINTENDENT OR THE SUPERINTENDENT'S APPROVED DESIGNEE.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

NextEd

Elk Grove Unified School District

David Butler
Chief Executive Officer



Carrie Hargis,
Director of Financial Services

Approved/ratified by EGUSD Governing Board on _____





CERTIFICATE OF LIABILITY INSURANCE

NEXTE-1

OP ID: E4

DATE (MM/DD/YYYY)
10/23/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
InterWest Insurance Services
License #0B01094
P.O. Box 255188
Sacramento, CA 95865-5188
Specialized Business Unit

Phone: 916-488-3100
Fax: 916-979-7992

CONTACT NAME: Emily Clark
PHONE (A/C No. Ext): 916-609-8308
E-MAIL: eclark@iwlins.com
ADDRESS:

FAX (A/C No): 916-979-7506

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: North American Elite Ins Co

INSURER B: Nonprofits Insurance Alliance

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED
NextEd
One Capitol Mall, Suite 300
Sacramento, CA 95814

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBR INSR WVO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	GENERAL LIABILITY	X	201411360NPO	08/06/2014	08/06/2015	EACH OCCURRENCE \$ 1,000,000
	X COMMERCIAL GENERAL LIABILITY					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 600,000
	CLAIMS-MADE X OCCUR					MED EXP (Any one person) \$ 20,000
						PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$ 2,000,000
	X POLICY PROTECT LOC					PRODUCTS - COM/OP AGG \$ 2,000,000
	AUTOMOBILE LIABILITY					Sexual Ab \$ 250,000
	ANY AUTO		201411360NPO	08/08/2014	08/08/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	X ALL OWNED AUTOS					BODILY INJURY (Per person) \$
	X HIRED AUTOS					BODILY INJURY (Per accident) \$
	SCHEDULED AUTOS NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB					EACH OCCURRENCE \$
	EXCESS LIAB					AGGREGATE \$
	DED RETENTIONS					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					WC STATUTORY LIMITS OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N				E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$
A	Crime		CWB00046101011360	08/06/2014	08/06/2015	Emp Theft 100,000
B	D&O		201411360DONPO	08/06/2014	08/06/2015	Each Acc 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Additional Insured status applies to requested entities where required by written contract per endorsement attached.

CERTIFICATE HOLDER

CANCELLATION

Elk Grove Unified School
District
9510 Elk Grove-Florin Road
Elk Grove, CA 95624

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2010 ACORD CORPORATION. All rights reserved.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	NextED	
	Business name/disregarded entity name, if different from above	
	Formerly known as LEED - Sacramento	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) > _____ <input type="checkbox"/> Other (see instructions) > _____	
Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____		
Address (number, street, and apt. or suite no.)		
One Capitol Mall, Ste. 300		
City, state, and ZIP code		
Sacramento, CA 95814		
List account number(s) here (optional)		
Requester's name and address (optional)		

Taxpayer Identification Number (TIN)	
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.	
Social security number	
Employer identification number	
Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	

Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	
Sign Here	Date
Signature of U.S. person <i>Dina M. Neff</i>	10/1/2014

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. The IRS has created a page on irs.gov for information about Form W-9, at www.irs.gov/irs. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that this TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States.
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 801.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1448 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1448 require a partnership to presume that a partner is a foreign person, and pay the section 1448 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1448 withholding on your share of partnership income.

POLICY NUMBER: 201411360NPO

COMMERCIAL GENERAL LIABILITY
CG 20 28 07 04

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – DESIGNATED
PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)

Any person or organization that you are required to add as an additional insured on this policy, under a written contract or agreement currently in effect, or becoming effective during the term of this policy. The additional insured status will not be afforded with respect to liability arising out of or related to your activities as a real estate manager for that person or organization.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

Section II – Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

- A. in the performance of your ongoing operations; or
- B. in connection with your premises owned by or rented to you.

ELK GROVE UNIFIED SCHOOL DISTRICT

21B

Agenda Item No: _____

Board Agenda Item

Supplement No. _____

Meeting Date December 9, 2014

Subject:

Certificated Substitute Rate Adjustment

Department: Human Resources

Action Requested:

The Board is asked to consider and approve the Certificated Substitute Rate Adjustment.

Discussion:

The Elk Grove Unified School District has been experiencing a significant shortage of certificated (teacher) substitutes over the last several years, and more so over the last five months. While it is not uncommon that we experience the occasional shortage for any given day, the increase in demand (due to many required training sessions and professional development workshops) is at critical point as is the need to address it.

We have found that a significant amount of our substitutes are also providing substitute services in neighboring school districts. When reviewing a comparison of neighboring school districts and their substitute rates, we find that we continue to not be competitive with other districts' rates, especially in the area of "rate over time" where rate increases occur after a period of days worked. At this time, the "rate over time" is \$125.00 after the substitute has worked 85% of a payroll period and then reverts back to a \$100.00 daily rate for the next payroll period until 85% of the payroll period has been worked.

We are requesting that the Board consider and approve the following rate increase to the "rate over time" category of our Certificated Substitute Rate schedule:

\$125.00 – after 15 days worked, for the remainder of the school year. This will provide a more attractive "rate over time" amount and allow us to retain a large percentage of our substitute teachers who are providing substitute teaching services to districts paying a higher rate and offering a higher rate more quickly than our current structure allows.

Financial Summary:

Cost to the District: Approximately \$260,000

Prepared By: _____ Division Approval: Brandon Krueger, Ed.D.

Prepared By: _____ Superintendent Approval: Christopher Hoffman

Substitute Rate of Pay

Rate of Pay Survey 2014	Elk Grove USD	Lodi USD	Sac City USD	Galt Elem USD	Galt Joint USD	San Juan USD	SCOE	Folsom
Daily Rate	\$100.00	\$100.00	\$98.31	\$110.00 K-6 \$120.00 7-8	\$100.00	\$100.00 ✓	\$125.00	\$105.00
Rate over Time	\$125 for 85% of pay period (24th-26th day depending on days in the month)	\$120.00 (after 21 days)	\$149.51 (after 5th day)	\$125.00 (after 15 days) K-8	\$125.00 for 85% of pay period		\$170 on the 21st Day	130.00 after 50% of month worked
Long Term Substitutes	\$150.00	\$150.00	\$149.51	\$135.00 (after 15 days) K-8	\$150.00 for 20 or more days for the same teacher	\$135.00	\$234.00	\$150.00
Retirees	\$175.00 Full Day	\$120.00	No special rate offered- noted in system to be used last	No special rate offered	No special rate offered	\$120.00	\$234.00	\$120.00

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

November 10, 2014

2014/15 BUDGET DEVELOPMENT SUMMARY OF DAY TO DAY VS. DEDICATED SUBSTITUTES

DISTRICT WIDE				
	<u>RATE</u>	<u>EMPLOYEES</u>	<u>SUB DAYS</u>	<u>AMOUNT</u>
I. Day-to-Day Substitutes	\$ 100.00	655	17,000	\$ 1,700,000
II. Day-to-Day Substitutes	\$ 125.00	655	17,000	\$ 2,125,000
III. Cost Increase of \$25 per Substitute Day				\$ 425,000
IV. Less 15 Sub Days Required for \$125 Rate	\$ 25.00	655	15	\$ 245,625
V. Increase Cost to \$125/day Substitute				\$ 179,375
A. Increase Cost for Currently Unfilled Positions				
1. Average Unfilled Sub. Days	\$ 100.00	5	15	\$ 7,500
2. Average Unfilled Sub. Days	\$ 125.00	5	165	\$ 103,125
3. Statutory Benefits @ 14.63%				\$ 42,427
VI. TOTAL ESTIMATED INCREASE COST				\$ 332,427

MODIFIED UNRESTRICTED				
	<u>RATE</u>	<u>EMPLOYEES</u>	<u>SUB DAYS</u>	<u>AMOUNT</u>
I. Day-to-Day Substitutes	\$ 100.00	498	13,000	\$ 1,300,000
II. Day-to-Day Substitutes	\$ 125.00	498	13,000	\$ 1,625,000
III. Cost Increase of \$25 per Substitute Day				\$ 325,000
IV. Less 15 Sub Days Required for \$125 Rate	\$ 25.00	498	15	\$ 186,750
V. Increase Cost to \$125/day Substitute				\$ 138,250
A. Increase Cost for Currently Unfilled Positions:				
1. Average Unfilled Sub. Days	\$ 100.00	4	15	\$ 6,000
2. Average Unfilled Sub. Days	\$ 125.00	4	165	\$ 82,500
3. Statutory Benefits @ 14.63%				\$ 33,174
VI. TOTAL ESTIMATED INCREASE COST				\$ 259,924

Attachment

December 9, 2014
Board Meeting

Agenda Item
10



2014-15 1ST INTERIM FINANCIAL STATUS REPORT



PRESENTED TO THE BOARD OF EDUCATION
DECEMBER 9, 2014

*Presented by:
Rich Fagan, Associate Superintendent Finance & School Support*

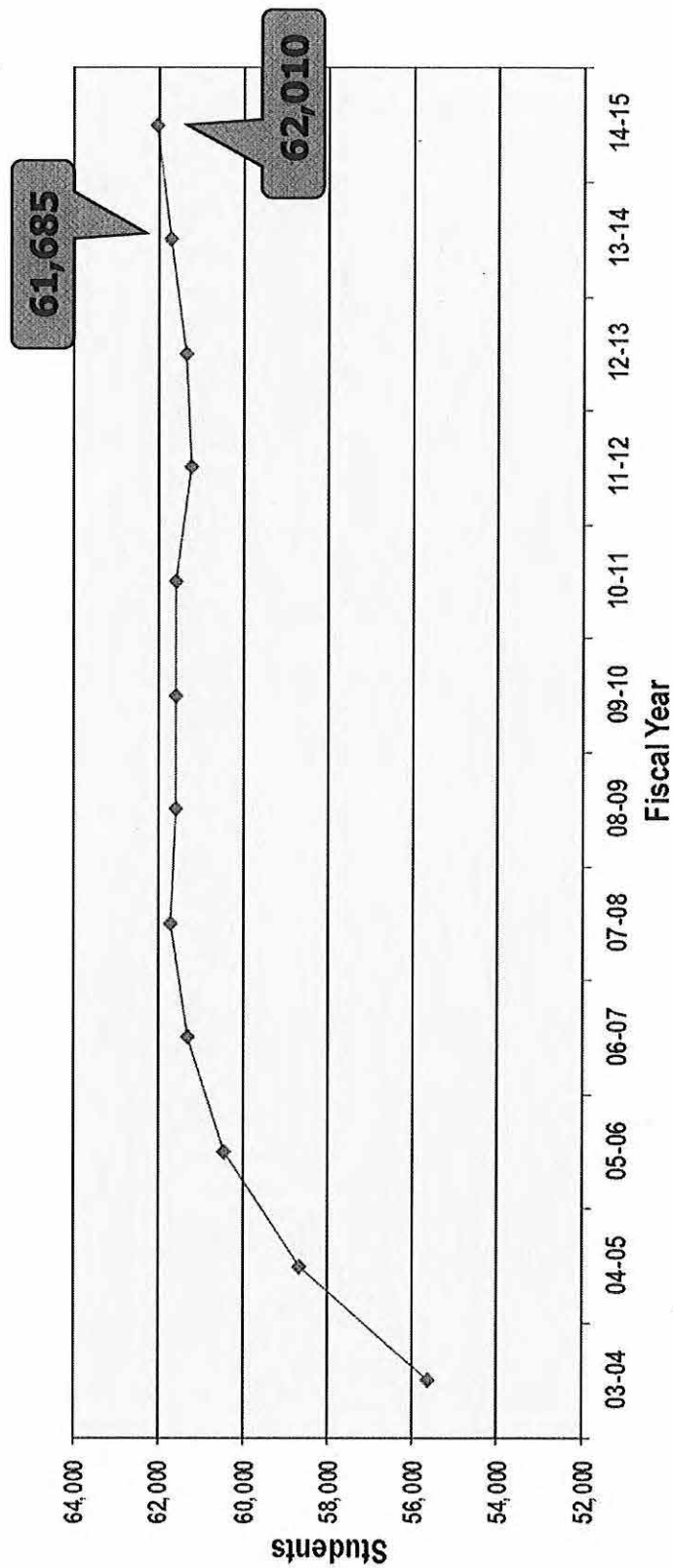
OVERVIEW

- ▶ 2014-15 Student Enrollment
- ▶ Annual Budget Development Cycle
- ▶ 1st Interim Unrestricted General Fund Budget Changes
- ▶ 2014-15 1st Interim Budget
- ▶ Changes to Multi-Year Projections
- ▶ Components of Multi-Year Projections
- ▶ Multi-Year Projections
- ▶ Next Steps

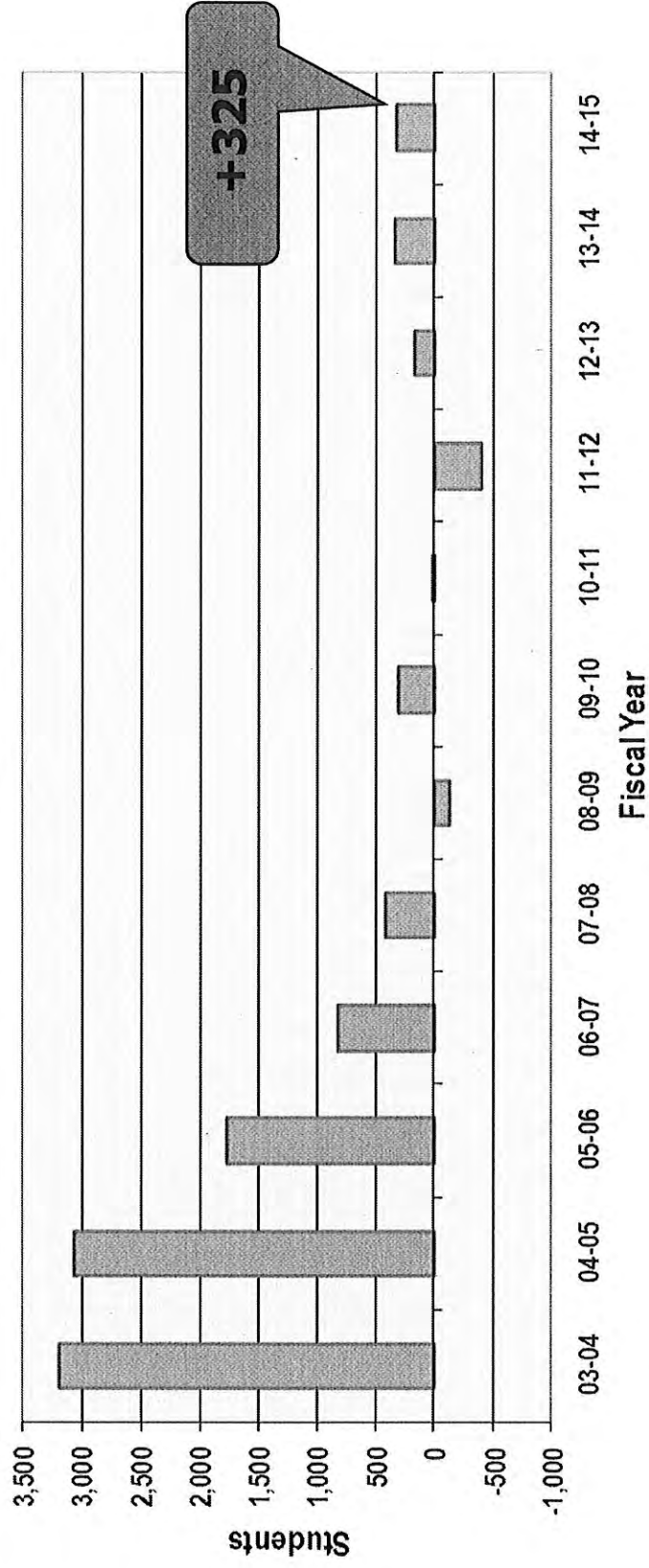
ANNUAL BUDGET DEVELOPMENT CYCLE

- ▶ January 10: State – Governor budget proposal announced
- ▶ May 15: State – Governor revised budget proposal announced
- ▶ June 30: District – Adopts budget
- ▶ June 30: State – Approves final budget
- ▶ August 15: District – Publishes 45 day revision (based on final state budget)
- ▶ December 15: District – Prepares 1st Interim (as of October 31st)
- ▶ March 15: District – Prepares 2nd Interim (as of January 31st)
- ▶ September 15: District – Prepares Unaudited Actuals (as of June 30th)

2014-15 CBEDS ENROLLMENT



2014-15 CBEDS ENROLLMENT GROWTH



2014-15 UNRESTRICTED GENERAL FUND CHANGES FROM 45 DAY REVISE TO 1ST INTERIM

- ▶ Budgeted carryover balances as expenditures including Summer School and Textbooks
- ▶ Bus replacement lease instead of purchase
- ▶ Adjusted State revenues for additional LCFF gap closure and growth ADA
- ▶ Additional Special Education growth expenditures
- ▶ Additional staffing for student growth

2014-15 UNRESTRICTED GENERAL FUND

CHANGES FROM 45 DAY REVISE TO 1ST INTERIM

Amount

•Revenue Changes

- Change in gap closure (28.06% to 29.53%) \$1.00m
- Growth ADA (Regular & Special Ed.) 1.10m
- Total Revenue Changes \$2.10m

•Expenditures Changes

- Special Education Growth (Staffing & Transportation) (2.70)m
- CBEDS Site Growth Staffing (0.40)m
- Pre year 2000 Retiree Health Savings 0.60 m
- Transportation Equipment (one-time) 2.50 m
- Summer School/Extended Day Carryover (2.40)m
- Site Shared Energy Savings (0.10)m
- Indirect & Other Carryover (0.90)m
- Total Expenditures Changes \$(3.40)m

•Total Change to Unrestricted Fund Balance \$(1.30)m

2014-15 UNRESTRICTED GENERAL FUND 1ST INTERIM

	ADOPTED	45 DAY REVISE	1ST INTERIM	2ND INTERIM	PROJECTED YEAR END
Revenue	\$ 431,099,334	\$ 437,238,291	\$ 448,307,417		
Contributions/Transfers	(51,363,981)	(51,363,981)	(61,620,285)		
Salary and Benefits	(355,513,218)	(354,090,886)	(355,967,255)		
Supplies and Operating	(41,240,040)	(41,240,040)	(44,372,418)		
Indirect and Transfers	4,302,577	4,302,577	7,150,404		
SURPLUS/(DEFICIT)	\$ (12,715,328)	\$ (5,154,039)	\$ (6,502,137)	\$ -	\$ -
Projected Beginning Fund Balance	27,209,791	27,209,791	34,279,930		
Ending Fund Balance	14,494,463	22,055,752	27,777,793		
Contingency 2% Reserve	11,111,517	11,111,517	11,901,055		
Reserve for Funding Priorities	3,382,946	10,944,235	15,876,738		
UNDESIGNATED BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

UNRESTRICTED GENERAL FUND CHANGES FROM 45 DAY REVISE TO 1ST INTERIM

2015-16 Fiscal Year

- ▶ Adjusted state revenues for lower gap closure percentage
- ▶ Adjusted grades 4-6 staffing ratio from 28:1 to 26:1
- ▶ Adjusted ongoing revenues and expenditures from 2014-15 1st Interim
- ▶ Bus replacement lease

2016-17 Fiscal Year

- ▶ Adjusted state revenues for higher gap closure percentage
- ▶ Adjusted grades 4-6 staffing ratio from 28:1 to 26:1
- ▶ Adjusted ongoing revenues and expenditures from 2014-15 1st Interim
- ▶ Bus replacement lease

COMPONENTS OF MULTI YEAR PROJECTION

- ▶ Revenue Include:
 - LCFF increase to the target for 2015-16 and 2016-17 fiscal years estimated to be \$15.0 million and \$17.0 million respectively
 - Flat student enrollment based on 2014-15 CBEDS
- ▶ Expenditures Include:
 - Continues 2014-15 staffing levels except for grades 4-6
 - Grades 4-6 staffing ratio drops from 28:1 to 26:1 beginning in 2015-16
 - Special Education growth
 - Treats technology as a utility
 - District Health Care Contribution increase of 2.4% for 2015-16 and 8% for 2016-17
 - Increase in Routine Restricted Maintenance (RRM) contribution to 3% starting in fiscal year 2015-16
 - TK-6 overload stipend not included in 2015-16 or 2016-17 projections

GENERAL FUND UNRESTRICTED MULTI-YEAR BUDGET PROJECTIONS

ITEM	2014-15 45 DAY REVISE	2015-16	2016-17
State Revenue	\$ 437,238,291	\$ 433,319,343	\$ 433,319,343
Estimated 2015-16		22,179,711	22,179,711
Estimated 2016-17			13,542,977
Contributions/Transfers	(51,363,981)	(56,685,340)	(59,293,200)
Salary and Benefits	(354,090,886)	(360,772,110)	(375,767,709)
Supplies and Operating	(41,240,040)	(34,647,774)	(34,898,775)
Indirect and Transfers	4,302,577	7,564,058	7,755,641
SURPLUS/(DEFICIT)	\$ (5,154,039)	\$ 10,957,888	\$ 6,837,988
Estimated Beginning Fund Balance	27,209,791	22,055,752	33,013,640
Ending Fund Balance	22,055,752	33,013,640	39,851,628
Contingency Mandated 2% Reserve	11,111,517	11,111,517	11,301,517
Reserve for Funding Priorities	10,944,235	21,902,123	28,550,111
UNDESIGNATED	\$ -	\$ -	\$ -

GENERAL FUND UNRESTRICTED MULTI-YEAR BUDGET PROJECTIONS

ITEM	2014-15 1ST INTERIM	2015-16	2016-17
State Revenue	\$ 448,307,417	\$ 443,833,741	\$ 443,833,741
Estimated 2015-16		14,998,088	14,998,088
Estimated 2016-17			17,054,436
Contributions/Transfers	(61,620,285)	(69,082,028)	(72,453,416)
Salary and Benefits	(355,967,255)	(363,801,699)	(378,048,843)
Supplies and Operating	(44,372,418)	(33,623,343)	(33,874,371)
Indirect and Transfers	7,150,404	9,062,076	9,260,043
SURPLUS/(DEFICIT)	\$ (6,502,137)	\$ 1,386,835	\$ 769,678
Estimated Beginning Fund Balance	34,279,930	27,777,793	29,164,628
Ending Fund Balance	27,777,793	29,164,628	29,934,306
Contingency Mandated 2% Reserve	11,901,055	11,951,055	12,301,055
Reserve for Funding Priorities	15,876,738	17,213,573	17,633,251
UNDESIGNATED	\$ -	\$ -	\$ -

NEXT STEPS

2015-16 Governor's Budget Proposal	January 2015
2014-15 Second Interim Financial Report	March 2015
2015-16 Governor May Revision	May 2015
2015-16 Adopted Budget	June 2015

Revised Attachment

December 9 2014
Board Meeting

Agenda Item
13

Board Policy 1312.3

Uniform Complaint Procedures

Proposed Revision to Current Board Policy 1312.3

Because of changes to the uniform complaint procedures that are being required by state laws and regulations, it is recommended that the district's current Board Policy 1312.3 be eliminated in its entirety and that a new Board Policy 1312.3, consistent with a sample policy issued by the California Department of Education on July 24, 2014, be adopted by the district.

A copy of the district's prior Board Policy 1312.3 is attached for informational purposes. A copy of the sample uniform complaint policy issued by the California Department of Education on July 24, 2014 is also attached.

In addition, a clean copy of the new proposed Board Policy 1312.3 is attached for the Board's review and approval.

Please Note that the new proposed Board Policy 1312.3 will replace both the existing Board Policy 1312.3 and the existing Administrative Regulation 1312.3. The latter administrative regulation will be eliminated by the Cabinet upon approval by the Board of this new board policy.

Also, please note that the last section of the new proposed Board Policy 1312.3, regarding the handling of oral reports of concerns of unlawful discrimination, was added as the result of the negotiated settlement of an administrative complaint that was entered into by and between the district and the Office of Civil Rights of the United States Department of Education.

Current Board Policy 1312.3 – Uniform Complaint Procedures

(Last Revised on March 5, 2013)

It is recommended that the current Board Policy 1312.3 be eliminated in its entirety. Upon adoption of the new proposed Board Policy 1312.3, the current Administrative Regulation 1312.3 will also be eliminated in its entirety by the Cabinet.

UNIFORM COMPLAINT PROCEDURES

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The district shall investigate and seek to resolve any complaints alleging failure to comply with such laws and/or alleging unlawful discrimination, harassment, intimidation, or bullying in accordance with the uniform complaint procedures.

The district shall use the uniform complaint procedures to resolve any complaint alleging unlawful discrimination, harassment, intimidation, or bullying in district programs and activities based on actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Penal Code 422.55, or Government Code 11135, or based on association with a person or group with one or more of these actual or perceived characteristics.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 1312.1 - Complaints against District Employee)
(cf. 4030 - Nondiscrimination in Employment)
(cf. 5131.2 - Bullying)
(cf. 5145.3 - Nondiscrimination/Harassment/Intimidation/Bullying)
(cf. 5145.7 - Sexual Harassment)

Uniform complaint procedures shall also be used to address any complaint alleging the district's failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 3260 - Fees and Charges)
(cf. 3320 - Claims and Actions Against the District)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)
(cf. 5141.4 - Child Abuse Prevention and Reporting)
(cf. 5148 - Child Care and Development)
(cf. 6159 - Individualized Education Program)
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Language Learners)
(cf. 6175 - Migrant Education Program)
(cf. 6178 - Career Technical Education)
(cf. 6178.1 - Work-Based Learning)
(cf. 6178.2 - Regional Occupational Center/Program)
(cf. 6200 - Adult Education)

UNIFORM COMPLAINT PROCEDURES (continued)

The Board prohibits any form of retaliation against any complainant in the complaint process. Participation in the complaint process shall not in any way affect the status, grades, or work assignments of the complainant.

The Board encourages the early, informal resolution of complaints at the site level whenever possible.

The Board recognizes that a neutral mediator can often suggest a compromise that is agreeable to all parties in a dispute. In accordance with the uniform complaint procedures, whenever all parties to a complaint agree to try resolving the problem through mediation, the Superintendent or designee shall initiate that process. The Superintendent or designee shall ensure that the results are consistent with state and federal laws and regulations.

In investigating complaints, the confidentiality of the parties involved and the integrity of the process shall be protected. As appropriate for any complaint alleging discrimination, harassment, intimidation, or bullying, the Superintendent or designee may keep the identity of a complainant confidential to the extent that the investigation of the complaint is not obstructed.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The district's Williams uniform complaint procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to the following:

1. Sufficiency of textbooks or instructional materials
2. Emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff
3. Teacher vacancies and misassignments
4. Deficiency in the district's provision of instruction and/or services to any student who, by the completion of grade 12, has not passed one or both parts of the high school exit examination

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-8498 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32289 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
37254 Intensive instruction and services for students who have not passed exit exam
41500-41513 Categorical education block grants
48985 Notices in language other than English
49010-49013 Student fees
49060-49079 Student records
49490-49590 Child nutrition programs
52160-52178 Bilingual education programs
52300-52490 Career technical education
52500-52616.24 Adult schools
52800-52870 School-based program coordination
54000-54028 Economic impact aid programs
54100-54145 Miller-Unruh Basic Reading Act
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
56000-56867 Special education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

PENAL CODE

422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

6301-6577 Title I basic programs
6601-6777 Title II preparing and recruiting high quality teachers and principals
6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs

Management Resources: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

(A copy of Board Policy and Administrative Regulation 1312.3 – Uniform Complaint Procedures, along with a copy of a complaint form that can be used to file a complaint under the uniform complaint procedures, is located on the district's Internet web site at egusd.net. Once the web site is accessed, please follow the links for "Students & Parents" and then "District Policies/Procedures/Notices".)

Policy:

Adopted: September 8, 1992

Revised: April 6, 1998

Revised: July 1, 2002

Revised: March 6, 2007

Revised: March 5, 2013

Elk Grove Unified School District

Elk Grove, California

Sample Uniform Complaint Procedures Policies and Procedures

Issued by the California Department of Education

Issue Date – July 24, 2014

Sample UCP Policies and Procedures

The Sample Uniform Complaint Procedures (UCP) Policies and Procedures document will assist LEAs in meeting the federal and state requirements for describing how LEAs process UCP complaints according to California Code of Regulations, Title 5.

Local Educational Agencies (LEAs) are required to have their own UCP Policies and Procedures consistent with 5 CCR Sections 4600-4695. This Sample UCP Policies and Procedures below is a document provided by CDE to assist LEAs in meeting the federal and state requirements for describing how LEAs process UCP complaints. This Sample UCP Policies and Procedures is in the form of one document and includes required language from AB 9, 'Seth's Law' and AB 1575, 'Pupil Fees.' This document will assist LEAs in meeting the requirement to make available information in their areas for the investigation and resolution of UCP complaints according to 5 CCR Section 4621(a). LEAs will ensure their UCP Policies and Procedures are approved and adopted by their governing boards (approval date must be on final draft) and that the requirements remain current.

UCP Policies and Procedures

Name of your LEA

Address

Phone Number and e-mail address

Date UCP Policies and Procedures approved by Governing Board

Uniform Complaint Procedures (UCP)

This document contains rules and instructions about the filing, investigation and resolution of a Uniform Complaint Procedures (UCP) complaint regarding an alleged violation by a local educational agency of federal or state laws or regulations governing educational programs, including allegations of unlawful discrimination, harassment, intimidation, bullying and noncompliance with laws relating to pupil fees.

This document presents information about how the [name of your LEA] processes UCP complaints concerning particular programs or activities in which we receive state or federal funding. A complaint is a written and signed statement by a complainant alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation, bullying and charging pupil fees for participation in an educational activity. A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination, harassment, intimidation, bullying and noncompliance with laws relating to pupil fees. If the complainant is unable to put the complaint in writing, due to a disability or illiteracy, [name of your LEA] shall assist the complainant in the filing of the complaint.

Programs or activities in which [name of your LEA] receives state or federal funding are [customize to identify only those programs in your LEA]:

- Adult Education
- Consolidated Categorical Aid Programs
- Migrant Education
- Career Technical and Technical Education and Training Programs
- Child Care and Developmental Programs
- Child Nutrition Programs
- Special Education Programs
- Safety Planning Requirements

A pupil fee is a fee, deposit, or other charge imposed on pupils, or a pupil's parents or guardians, in violation of state codes and constitutional provisions which require educational activities to be provided free of charge to all pupils without regard to their families' ability or willingness to pay fees or request special waivers. Educational activities are those offered by a school, school district, charter school, or county office of education that constitute a fundamental part of education, including, but not limited to, curricular and extracurricular activities.

A pupil fee includes, but is not limited to, all of the following:

1. A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
2. A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, clothes, or other materials or equipment.
3. A purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

This document also applies to the filing of complaints which allege unlawful discrimination, harassment, intimidation, and bullying against any protected group as identified under Education Code section 200 and 220 and Government Code section 11135, including any actual or perceived characteristics as set forth in Penal Code section 422.55 or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any program or activity conducted by the LEA, which is funded directly by, or that receives or benefits from any state financial assistance.

The following complaints shall be referred to other agencies for appropriate resolution and are not subject to our UCP process set forth in this document unless these procedures are made applicable by separate interagency agreements:

1. Allegations of child abuse shall be referred to County Dept of Social Services (DSS), Protective Services Division or appropriate law enforcement agency.
2. Health and safety complaints regarding a Child Development Program shall be referred to Dept of Social Services for licensed facilities, and to the appropriate Child Development regional administrator for licensing-exempt facilities.
3. Employment discrimination complaints shall be sent to the State Dept of Fair Employment and Housing (DFEH).
4. Allegations of fraud shall be referred to the Legal, Audits and Compliance Branch in the California Department of Education (CDE).

The responsibilities of the [name of your LEA]

[Name of your LEA] has the primary responsibility to insure compliance with applicable state and federal laws and regulations. We shall investigate complaints alleging failure to comply with applicable state and federal laws and regulations and/or alleging discrimination, harassment, intimidation, bullying and charging pupil fees for participation in an educational activity and seek to resolve those complaints in accordance with our UCP procedures.

In regards to complaints of noncompliance with laws relating to pupil fees, if [name of your LEA] finds merit in a complaint a remedy will be provided to all affected pupils, parents and guardians, that, where applicable, will include reasonable efforts by [name of your LEA] to ensure full reimbursement to all affected pupils, parents and guardians.

Our UCP policies shall ensure that complainants are protected from retaliation and that the identity of a complainant alleging discrimination, harassment, intimidation, and bullying remain confidential as appropriate. We submitted our UCP policies and procedures to our local governing board for approval and adoption (see the top of this document for final adoption date).

The person responsible for receiving and investigating complaints and ensuring our compliance with state and federal laws and regulations is:

Name or title:
Unit or office:
Address:
Phone Number:

We ensure that the person above, who is responsible for compliance and/or investigations, is knowledgeable about the laws/programs that he/she is assigned to investigate. Complaints of noncompliance with laws relating to pupil fees are filed with a principal of a school.

We shall annually notify in writing our pupils, employees, parents or guardians of our pupils, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties of our UCP process regarding an alleged violation by a local agency of federal or state law or regulations governing educational programs, including allegations of unlawful discrimination, harassment, intimidation, bullying and noncompliance with laws relating to pupil fees. The UCP Annual Notice will be disseminated to all of the six required groups each year and will include information on how to appeal to the CDE. An appeal is a request made in writing to a level higher than the original reviewing level by an aggrieved party requesting reconsideration or a reinvestigation of the lower adjudicating body's decision.

Our UCP Annual Notice shall also advise the recipient of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation, and bullying laws, if applicable, and of the appeal pursuant to Education Code section 262.3. Our UCP Annual Notice shall be in English and in the primary language, pursuant to section 48985 of the Education Code, or mode of communication of the recipient of the notice.

A copy of this UCP complaint policies and procedures document shall be available free of charge.

Filing a complaint with the [name of your LEA]

Except for Williams Complaints regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of pupils or staff, and teacher vacancies or misassignments, and complaints that allege discrimination, harassment, intimidation, and bullying, any individual, public agency or organization may file a written complaint with our district superintendent or his or her designee alleging a matter which, if true, would constitute a violation by our LEA of federal or state law or regulation governing a program. A complaint of noncompliance with laws relating to pupil fees may be filed with the principal of a school under the Uniform Complaint Procedures and may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with laws relating to pupil fees.

An investigation of alleged unlawful discrimination, harassment, intimidation, and bullying shall be initiated by filing a complaint no later than six months from the date the alleged discrimination, harassment, intimidation, or bullying occurred, or the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation, and bullying. The time for filing may be extended in writing by our district superintendent or his or her designee, upon written request by the complainant setting forth the reasons for the extension. The period for filing may be extended by our superintendent or his or her designee for good cause for a period not to exceed 90 calendar days following the expiration of the six month time period. Our superintendent shall respond immediately upon a receipt of a request for extension.

The complaint shall be filed by one who alleges that he or she has personally suffered unlawful discrimination, harassment, intimidation, and bullying or by one who believes an individual or any specific class of individuals has been subjected to discrimination, harassment, intimidation, and bullying prohibited by this part.

An investigation of a discrimination, harassment, intimidation, and bullying complaint shall be conducted in a manner that protects confidentiality of the parties and maintains the integrity of the process.

Except for Williams Complaints, within 60 calendar days from the date of the receipt of the complaint, we shall conduct and complete an investigation of the complaint in accordance with our UCP policies and procedures and prepare a written Decision; also known as a final report. This time period may be extended by written agreement of the complainant.

The investigation shall include an opportunity for the complainant, or the complainant's representative, or both, to present the complaint(s) and evidence or information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations.

Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

Refusal by [name of your LEA] to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

We shall issue a Decision based on the evidence. The Decision shall be in writing and sent to the complainant within 60 calendar days from receipt of the complaint by the local educational agency. The Decision should contain:

- the findings of fact based on the evidence gathered,
- conclusion of law,
- disposition of the complaint,
- the rationale for such disposition,
- corrective actions, if any are warranted,
- notice of the complainant's right to appeal our LEA Decision to the CDE, and
- procedures to be followed for initiating an appeal to the CDE.

Nothing in this document shall prohibit anyone involved in the complaint from utilizing alternative methods to resolve the allegations, such as mediation. Nor are we prohibited from resolving complaints prior to the formal filing of a written complaint. Mediation is a problem solving activity whereby a third party assists the parties to the dispute in resolving the complaint.

Federal and State Laws cited:

- 34 Code of Federal Regulations [CFR] §§ 300.510-511
- California Code of Regulations [CCR] Title 5 §§ 4600-4687
- California Code of Regulations [CCR] Title 5 § 4610(b)
- California Code of Regulations [CCR] Title 5 § 4622
- California Code of Regulations [CCR] Title 5 §§ 4630-4631
- California Education Code [EC] §§ 200, 220, 262.3
- California Education Code [EC] §§ 234 – 234.5
- California Education Code [EC] § 35186
- California Education Code [EC] § 48985
- California Education Code [EC] §§ 49010 - 49013
- California Government Code [GC] §§ 11135, 11138
- California Penal Code (PC) § 422.55

Questions: Categorical Programs Complaints Management Office | 916-319-0929

Last Reviewed: Thursday, July 24, 2014

California Department of Education
1430 N Street
Sacramento, CA 95814

Board Policy 1312.3
Uniform Complaint Procedures
CLEAN COPY

UNIFORM COMPLAINT PROCEDURES

This document contains rules and instructions about the filing, investigation and resolution of a uniform complaint procedures (UCP) complaint regarding an alleged violation by a local educational agency of federal or state laws or regulations governing educational programs, including allegations of unlawful discrimination, harassment, intimidation, bullying, noncompliance with laws relating to pupil fees, and noncompliance with the local control and accountability plan (LCAP).

This document presents information about how the Elk Grove Unified School District (hereinafter "district") processes UCP complaints concerning particular programs or activities in which we receive state or federal funding. For purposes of this board policy, a complaint is a written and signed statement by a complainant alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation, bullying, charging pupil fees for participation in an educational activity, and noncompliance with the local control and accountability plan (LCAP). A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination, harassment, intimidation, bullying and noncompliance with laws relating to pupil fees. If the complainant is unable to put the complaint in writing due to a disability or illiteracy, the district shall assist the complainant in the filing of the complaint.

Programs or activities in which the district receives state or federal funding are:

- Adult Education
- Consolidated Categorical Aid Programs
- Migrant Education
- Career Technical and Technical Education and Training Programs
- Child Care and Developmental Programs
- Child Nutrition Programs
- Special Education Programs
- Homeless Education
- Foster Youth Services
- Comprehensive School Safety Plans
- Local Control and Accountability Plans (LCAP)

A pupil fee is a fee, deposit, or other charge imposed on pupils, or a pupil's parents or guardians, in violation of state codes and constitutional provisions which require educational activities to be provided free of charge to all pupils without regard to their families' ability or willingness to pay fees or request special waivers. Educational activities are those offered by a school, school district, charter school, or county office of education that constitute a fundamental part of education, including, but not limited to, curricular and extracurricular activities.

A pupil fee includes, but is not limited to, all of the following:

1. A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.
2. A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, clothes, or other materials or equipment.
3. A purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

UNIFORM COMPLAINT PROCEDURES (continued)

This document also applies to the filing of complaints which allege unlawful discrimination, harassment, intimidation, and bullying based on actual or perceived age, ancestry, color, ethnic group identification, gender expression, gender identity, gender, disability, nationality, national origin, race or ethnicity, religion, sex, sexual orientation, or any other characteristic identified in Education Code 200 or 220, Penal Code 422.55, or Government Code 11135, or on a person's association with a person or group with one or more of these actual or perceived characteristics, in any program or activity of the district that receives or benefits from state or federal financial assistance.

This document also applies to complaints alleging that the district has not complied with legal requirements related to the implementation of the local control and accountability plan (LCAP) (Education Code 52075).

The following complaints shall be referred to other agencies for appropriate resolution and are not subject to our UCP process set forth in this document unless these procedures are made applicable by separate interagency agreements:

1. Allegations of child abuse shall be referred to the County Department of Social Services (DSS), Protective Services Division or an appropriate law enforcement agency.
2. Health and safety complaints regarding a Child Development Program shall be referred to the Department of Social Services for licensed facilities, and to the appropriate Child Development regional administrator for licensing-exempt facilities.
3. Employment discrimination complaints shall be sent to the State Department of Fair Employment and Housing (DFEH).
4. Allegations of fraud shall be referred to the Legal, Audits and Compliance Branch in the California Department of Education (CDE).

The responsibilities of the Elk Grove Unified School District

The district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations. We shall investigate complaints alleging failure to comply with applicable state and federal laws and regulations and/or alleging discrimination, harassment, intimidation, bullying and charging pupil fees for participation in an educational activity and seek to resolve those complaints in accordance with our UCP procedures.

In regard to complaints of noncompliance with laws relating to pupil fees, if district finds merit in a complaint, a remedy will be provided to all affected pupils, parents and guardians that, where applicable, will include reasonable efforts by the district to ensure full reimbursement to all affected pupils, parents and guardians.

Our UCP policy shall ensure that complainants are protected from retaliation and that the identity of a complainant alleging discrimination, harassment, intimidation, and bullying remain confidential as appropriate. We submitted our UCP policy to our local governing board for approval and adoption and this revised policy was approved on the last date indicated at the bottom of this document.

/

/

/

/

/

/

/

UNIFORM COMPLAINT PROCEDURES (continued)

Complaints other than complaints relating to pupil fees must be filed in writing with the following compliance officers who shall investigate complaints and ensure district compliance with state and federal law and regulations.

Adult Education Programs - *Director, College/Career Options; (916) 686-7717*
Consolidated Categorical Aid Programs - *Director, Learning Support Services; (916) 686-7712*
Migrant Education - *Director, Learning Support Services; (916) 686-7712*
Career Technical and Technical Education and Career Technical and Technical Training Programs - *Director, College/Career Options; (916) 686-7709*
Child Care & Development Programs - *Director, College/Career Options; (916) 686-7704*
Child Nutrition Programs - *Director, Food & Nutrition Services; (916) 686-7735*
Special Education Programs - *Director, Special Education; (916) 686-7780*
Homeless Education - *Director, Student Support & Health Services; (916) 686-7568*
Foster Youth Services - *Director, Student Support & Health Services; (916) 686-7568*
Comprehensive School Safety Plans - *Chief, Police Services Department; (916) 686-7786*
Local Control and Accountability Plan (LCAP) - *Director, Learning Support Services (916) 686-7712*

Discrimination, Intimidation, Harassment or Bullying Complaints

Involving District Employee(s):
Associate Superintendent, Human Resources; (916) 686-7795
Involving Student(s):
Associate Superintendent, PreK-6 Education; (916) 686-7704;
Associate Superintendent, Secondary Education (7-12); (916) 686-7706

Student Fees

Complaints of noncompliance with laws relating to pupil fees are filed with a principal of a school. A complaint regarding pupil fees may be filed anonymously if the complaint provides evidence or information to support an allegation of noncompliance with laws relating to pupil fees.

Written complaints pursuant to the UCP can be sent by mail to any of the foregoing compliance officers by mailing the complaint to the attention of the relevant compliance officer and department at Elk Grove Unified School District, 9510 Elk Grove-Florin Road, Elk Grove, CA 95624. Complaints regarding student fees can be delivered or mailed to the principal of the school at the school's address.

We ensure that the persons above, who are responsible for compliance and/or investigations, are knowledgeable about the laws/programs that he/she are assigned to investigate. Designated employees may also have access to legal counsel as determined by the superintendent or designee.

We shall annually notify our pupils, employees, parents or guardians of our pupils, the district advisory committee, school advisory committees, appropriate private school officials or representatives, and other interested parties, in writing, of our UCP process regarding an alleged violation by the district of federal or state law or regulations governing educational programs, including allegations of unlawful discrimination, harassment, intimidation, bullying noncompliance with laws relating to pupil fees, **and noncompliance with the local control and accountability plan (LCAP).** The UCP annual notice will be disseminated to all of the six required groups each year and will include information on how to appeal to the California Department of Education. An appeal is a request made in writing to a level higher than the original reviewing level by an aggrieved party requesting reconsideration or a reinvestigation of the lower adjudicating body's decision.

UNIFORM COMPLAINT PROCEDURES (continued)

Our UCP annual notice shall also advise the recipient of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation, and bullying laws, if applicable, and of the appeal process pursuant to Education Code section 262.3. Our UCP annual notice shall be in English and in the primary language, pursuant to section 48985 of the Education Code, or mode of communication of the recipient of the notice.

A copy of the UCP (Board Policy 1312.3) shall be available free of charge. In addition, a copy of the UCP (Board Policy 1312.3), along with a copy of a complaint form that can be used to file a complaint under the UCP, is located on the district's Internet web site at egusd.net. Once the web site is accessed, please follow the links for "Students & Parents" and then "District Policies/Procedures/Notices". It shall also be posted in all district schools and offices, including staff lounges and pupil government meeting rooms.

Filing a written complaint with the Elk Grove Unified School District

Except for Williams complaints regarding instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of pupils or staff, and teacher vacancies or misassignments, and complaints that allege discrimination, harassment, intimidation, and bullying, any individual, public agency or organization may file a written complaint with our district superintendent or his or her designee alleging a matter which, if true, would constitute a violation by the district of federal or state law or regulation governing a program. **A complaint of noncompliance with laws relating to pupil fees may be filed with the principal of a school under the UCP** and may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with laws relating to pupil fees.

An investigation of alleged unlawful discrimination, harassment, intimidation, and bullying shall be initiated by filing a written complaint no later than six (6) months from the date the alleged discrimination, harassment, intimidation, or bullying occurred, or six (6) months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation, and bullying. The time for filing may be extended in writing by our district superintendent or his or her designee, upon written request by the complainant setting forth the reasons for the request for an extension of time to file a written complaint. The period for filing may be extended by our superintendent or his or her designee for good cause for a period not to exceed ninety (90) calendar days following the expiration of the six month time period. Our superintendent shall respond immediately upon receipt of a request for an extension of time to file a written complaint.

The complaint shall be filed by one who alleges that he or she has personally suffered unlawful discrimination, harassment, intimidation, and bullying or by one who believes an individual or any specific class of individuals has been subjected to discrimination, harassment, intimidation, and bullying prohibited by this policy.

Investigation and written decision following the filing of a written complaint

An investigation of a discrimination, harassment, intimidation, or bullying complaint shall be conducted in a manner that protects confidentiality of the parties and maintains the integrity of the process.

Except for Williams Complaints, within 60 calendar days from the date of the receipt of the written complaint, we shall conduct and complete an investigation of the complaint in accordance with this UCP policy and prepare a written decision, also known as a final report. This time period may be extended by written agreement with the complainant.

The investigation shall include an opportunity for the complainant, or the complainant's representative, or both, to present the complaint(s) and evidence or information leading to evidence to support the allegations of non-compliance with state and federal laws and/or regulations.

UNIFORM COMPLAINT PROCEDURES (continued)

Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

Refusal by the district to provide the investigator with access to records and/or other information related to the allegation in the written complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

We shall issue a decision based on the evidence. The decision shall be in writing and sent to the complainant within sixty (60) calendar days from receipt of the written complaint by the district. The decision shall be written in English and, when required by Education Code section 48985, in the complainant's primary language. The decision should contain:

- The findings of fact based on the evidence gathered,
- Conclusion(s) of law,
- Disposition of the complaint,
- The rationale for such disposition,
- Corrective actions, if any are warranted,
- Notice of the complainant's right to appeal the district's decision to the California Department of Education, and
- Procedures to be followed for initiating an appeal to the California Department of Education.

Nothing in this document shall prohibit anyone involved in the complaint from utilizing alternative methods to resolve the allegations, such as mediation. Nor are we prohibited from resolving complaints prior to the formal filing of a written complaint. Mediation is a problem solving activity whereby a third party assists the parties to the dispute in resolving the complaint.

The district's Williams uniform complaint procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to the following:

1. Sufficiency of textbooks or instructional materials,
2. Emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff,
3. Teacher vacancies and misassignments,

/

UNIFORM COMPLAINT PROCEDURES (continued)**Oral reporting of concerns of unlawful discrimination**

Any individual who believes that he/she or another student or group has been subjected to unlawful discrimination, may orally report the alleged discrimination to the involved student's teacher (or a teacher of a student in the alleged group), or to the principal, or to the principal's designee of the school site where the alleged discrimination occurred. If the report of alleged discrimination is made to the student's teacher or a teacher of a student in the alleged group, that teacher shall notify the principal of the report. The principal or principal's designee shall, in process of following up on the report, inform the individual making the report of the right to file a written complaint.

Oral reports of unlawful discrimination involving the student's teacher shall be made to the school site principal or to the school site principal's designee. Oral reports of unlawful discrimination involving the principal's designee shall be made directly to the school site principal. Oral reports of unlawful discrimination involving the principal shall be made directly to the compliance officer.

The district, at its option, may document an oral report of alleged discrimination in writing for the person making the report to sign. The purpose of this shall be to memorialize the district's understanding of the specific concerns being alleged. This action shall not be interpreted to be the filing of a formal written complaint by the individual making the report unless so requested by the individual making the report.

The principal/designee shall inform the individual making the report of the resolution options including the option to file a formal written complaint which shall be formally investigated and responded to consistent with this policy. If a complainant wishes to file a formal written complaint but is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of a written complaint.

If the individual making the oral report does not want to file a written complaint, does not want to be identified, or does not give names of the perpetrators, the school may still have a duty to respond in some way depending on the seriousness of the allegations and the risk of future harm to the student or others (for example, the notification of other district administration, law enforcement or Child Protective Services). However, the extent to which these concerns can be investigated and/or responded to may be limited given the lack of information made available to the district. A written decision (final report) shall be required only for written complaints submitted consistent with this Board Policy 1312.3.

*Legal Reference:**EDUCATION CODE**200-262.4 Prohibition of discrimination**8200-8498 Child care and development programs**8500-8538 Adult basic education**18100-18203 School libraries**32289 School safety plan, uniform complaint procedures**35186 Williams uniform complaint procedures**48985 Notices in language other than English**49010-49013 Student fees**49060-49079 Student records**49490-49590 Child nutrition programs**52060-52077 Local control and accountability plan, especially**Legal Reference continued: (see next page)*

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued):

52075 *Complaint for lack of compliance with local control and accountability plan requirements*

52160-52178 *Bilingual education programs*

52300-52490 *Career technical education*

52500-52616.24 *Adult schools*

52800-52870 *School-based program coordination*

54400-54425 *Compensatory education programs*

54440-54445 *Migrant education*

54460-54529 *Compensatory education programs*

56000-56867 *Special education programs*

59000-59300 *Special schools and centers*

64000-64001 *Consolidated application process*

GOVERNMENT CODE

11135 *Nondiscrimination in programs or activities funded by state*

12900-12996 *Fair Employment and Housing Act*

PENAL CODE

422.55 *Hate crime; definition*

422.6 *Interference with constitutional right or privilege*

CODE OF REGULATIONS, TITLE 5

3080 *Application of section*

4600-4687 *Uniform complaint procedures*

4900-4965 *Nondiscrimination in elementary and secondary education programs*

UNITED STATES CODE, TITLE 20

1221 *Application of laws*

1232g *Family Educational Rights and Privacy Act*

1681-1688 *Title IX of the Education Amendments of 1972*

6301-6577 *Title I basic programs*

6801-6871 *Title III language instruction for limited English proficient and immigrant students*

7101-7184 *Safe and Drug-Free Schools and Communities Act*

7201-7283g *Title V promoting informed parental choice and innovative programs*

7301-7372 *Title V rural and low-income school programs*

12101-12213 *Title II equal opportunity for individuals with disabilities*

UNITED STATES CODE, TITLE 29

794 *Section 504 of Rehabilitation Act of 1973*

Legal Reference continued: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

106.8 Designation of responsible employee for Title IX

106.9 Notification of nondiscrimination on basis of sex

110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS
PUBLICATIONS

Questions and Answers on Title IX and Sexual Violence, April 2014

Dear Colleague Letter: Bullying of Students with Disabilities, August 2013

Dear Colleague Letter: Sexual Violence, April 2011

Dear Colleague Letter: Harassment and Bullying, October 2010

Revised Sexual Harassment Guidance: Harassment of Students by School Employees,
Other Students, or Third Parties, January 2001

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

Policy:

Adopted: September 8, 1992

Revised: April 6, 1998

July 1, 2002

March 6, 2007

March 5, 2013

_____, 2015

**Elk Grove Unified School District
Elk Grove, California**

Revised Attachment

December 9 2014
Board Meeting

Agenda Item
14

Board Policy 5145.3

Nondiscrimination/Harassment/Intimidation/Bullying

Proposed Revision to Current Board Policy 5145.3

It is recommended that a current paragraph be deleted and that an additional paragraph be added to our current Board Policy 5145.3 in order to assure compliance with a new subsection (f) in Education Code section 221.5.

A copy of the district's current Board Policy 5145.3 is attached with the proposed changes on page (a).

Also attached is a copy of Education Code section 221.5 with the new subsection (f) underlined for emphasis.

Lastly, a clean copy of the new proposed Board Policy 5145.3 is attached for the Board's review and approval.

Current Board Policy 5145.3

Nondiscrimination/Harassment/Intimidation/Bullying

Last Revised on June 19, 2012

The proposed changes to BP 5145.3 are included on page (a). A paragraph proposed for deletion is struck through. A new proposed paragraph is underlined.

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING

District programs and activities shall be free from discrimination, including harassment, intimidation and bullying based on a student's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. This policy applies to all acts related to school activity or school attendance occurring within a school under the jurisdiction of the District Superintendent.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

(cf. 6164.6 - Identification and Education Under Section 504)

The Governing Board shall ensure equal opportunities for students in admission and access to educational programs, guidance and counseling programs, athletic programs, testing procedures, and other activities, regardless of a student's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. Lack of English language skills will not be a barrier to admission and participation in career technical education programs. Eligibility for cocurricular or extracurricular programs, such as choral and cheerleading, shall be determined on the basis of objective competencies. School staff and volunteers shall carefully guard against segregation, bias and stereotyping in instruction, guidance and supervision.

(cf. 1240 - Volunteer Assistance)

(cf. 6145.2 - Interscholastic Competition)

(cf. 6162.5 - Standardized Testing)

~~In some situations, the district may have to provide individualized accommodation to a student to protect him/her from discrimination, harassment and bullying based upon gender identity or gender expression. Such an accommodation may include providing a student adequate access to appropriate facilities, such as restrooms. The schools may also provide male and female students with separate sex education classes in order to respect student modesty. In physical education, when objective standards have an adverse effect on students because of their gender, race, ethnic group or disability, other standards shall be used to measure achievement and create comparable educational opportunities.~~

Pursuant to California Education Code section 221.5, a pupil shall be permitted to participate in sex-segregated school programs and activities, including athletic teams and competitions, and use facilities consistent with his or her gender identity, irrespective of the gender listed on the pupil's records. Any student may request the use of private or unisex restroom facilities for increased privacy. The District endeavors to protect the privacy of all students.

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

Policies and procedures related to the types of unlawful discrimination, including harassment, intimidation and bullying described above must also be consistent with student free speech rights under the First Amendment and Education Code sections 48907 and 48950. Education Code section 48907 protects students' speech rights, except to the extent student speech is obscene, libelous, or slanderous, or constitutes speech that incites pupils as to create a clear and present danger of the commission of unlawful acts on school premises or the violation of lawful school regulations, or the substantial disruption of the orderly operation of the school. Education Code 48950 provides that no district with one or more high schools shall make or enforce any rule subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. Education Code 48950 states that it does not prohibit discipline for harassment, threats or intimidation unless constitutionally protected. As a general rule, harassment, threats, intimidation and bullying directed at an individual or group are not constitutionally protected, and whether such speech might be entitled to constitutional protection will be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. This assessment will also question whether the conduct is prohibited because it is based upon a person's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics.

Prohibited discrimination, harassment, intimidation and bullying includes physical, verbal, nonverbal, or written conduct based on one of the categories listed above that is so severe and pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

The Board prohibits discrimination, harassment, intimidation and bullying of any student by an employee, student or other person in the district based on actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. District staff shall be on the alert for and immediately responsive to student conduct which may interfere with another student's ability to participate in or benefit from school services, activities or privileges. If district staff witnesses an action of discrimination, harassment, intimidation and bullying, he or she must take immediate steps to intervene when safe to do so.

The district prohibits retaliatory behavior against any complainant or any participant in the complaint process. Each complaint of discrimination, harassment, intimidation and bullying shall be promptly investigated in a way that respects the privacy of all parties concerned.

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

(cf. 5131.2 - Bullying)

(cf. 5145.2 - Freedom of Speech/Expression: Publications Code)

(cf. 5145.7 - Sexual Harassment)

Students who harass, intimidate or bully other students on these prohibited bases shall be subject to appropriate counseling and discipline, up to and including expulsion. An employee who permits or engages in such harassment, intimidation and bullying may be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/disciplinary Action)

(cf. 5131.2 - Bullying)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

Any student who feels that he/she is being discriminated against, harassed, intimidated or bullied because of actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics, should immediately contact the principal or designee; and if unable to contact the principal or designee, such a student should immediately contact any other member of district staff. In addition to informal resolution of complaints of discrimination, harassment, intimidation and bullying at the site level through a complaint to the site principal or designee, a written complaint can be filed in accordance with the district's Uniform Complaint Procedures (BP 1312.3). Policies explaining complaint procedures are available at all school sites and at the Education Center.

(cf. 1312.3 - Uniform Complaint Procedures)

In the event of a complaint regarding gender equity or sexual harassment, or discrimination, including harassment, intimidation and bullying because of actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics, contact one of the following Title IX and Nondiscrimination Coordinators:

For complaints against employees:

Associate Superintendent, Human Resources, (916) 686-7795; 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

For student against student complaints:

Associate Superintendent, PreK-6 Education, (916) 686-7704; 9510 Elk Grove-Florin Road, Elk Grove, CA 95624; or
Associate Superintendent, Secondary Education, (916) 686-7706, 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

In the event of a complaint regarding discrimination based upon an actual or perceived mental or physical disability, contact the District's Director of Student Support and Health Services (916) 686-7797, 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

Legal Reference:

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct minor

EDUCATION CODE

40 Prohibited sex discrimination

41 School-sponsored athletic programs; prohibited sex discrimination

200 et seq. Prohibition of discrimination on the basis of sex

48900-48925 Suspension or expulsion

48900.2 Suspension or expulsion for sexual harassment

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

49020 et seq. Athletic programs

51006 et seq. Equitable access to technological education programs

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CODE REGULATIONS, TITLE 5

4621 District policies and procedures

4622 Notice Requirements

PENAL CODE

422.5 Definition of hate crime

UNITED STATES CODE, TITLE 42

2000d & 2000e et seq. Title VI & VII, Civil Rights Act of 1964 as amended

2000h-2 et seq. Title IX, 1972 Education Act Amendments

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3a Prohibition of discrimination on basis of race, color or national origin

106.8 Designation of responsible employee

Students

BP 5145.3(e)

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

106.9 Notification of nondiscrimination on basis of sex

Policy

Adopted: October 29, 1984

Revised: June 19, 1995

April 6, 1998

June 7, 1999

July 1, 2002

June 19, 2012

ELK GROVE UNIFIED SCHOOL DISTRICT
Elk Grove, California

Education Code Section 221.5

Subsection (f) that is a new addition to this statute is underlined for emphasis.

CALIFORNIA EDUCATION CODE
SECTION 221.5

(a) It is the policy of the state that elementary and secondary school classes and courses, including nonacademic and elective classes and courses, be conducted, without regard to the sex of the pupil enrolled in these classes and courses.

(b) A school district may not prohibit a pupil from enrolling in any class or course on the basis of the sex of the pupil, except a class subject to Chapter 5.6 (commencing with Section 51930) of Part 28 of Division 4 of Title 2.

(c) A school district may not require a pupil of one sex to enroll in a particular class or course, unless the same class or course is also required of a pupil of the opposite sex.

(d) A school counselor, teacher, instructor, administrator, or aide may not, on the basis of the sex of a pupil, offer vocational or school program guidance to a pupil of one sex that is different from that offered to a pupil of the opposite sex or, in counseling a pupil, differentiate career, vocational, or higher education opportunities on the basis of the sex of the pupil counseled. Any school personnel acting in a career counseling or course selection capacity to a pupil shall affirmatively explore with the pupil the possibility of careers, or courses leading to careers, that are nontraditional for that pupil's sex. The parents or legal guardian of the pupil shall be notified in a general manner at least once in the manner prescribed by Section 48980, in advance of career counseling and course selection commencing with course selection for grade 7 so that they may participate in the counseling sessions and decisions.

(e) Participation in a particular physical education activity or sport, if required of pupils of one sex, shall be available to pupils of each sex.

(f) A pupil shall be permitted to participate in sex-segregated school programs and activities, including athletic teams and competitions, and use facilities consistent with his or her gender identity, irrespective of the gender listed on the pupil's records. (Emphasis supplied).

Board Policy 5145.3

Nondiscrimination/Harassment/Intimidation/Bullying

CLEAN COPY

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING

District programs and activities shall be free from discrimination, including harassment, intimidation and bullying based on a student's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. This policy applies to all acts related to school activity or school attendance occurring within a school under the jurisdiction of the District Superintendent.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

(cf. 6164.6 - Identification and Education Under Section 504)

The Governing Board shall ensure equal opportunities for students in admission and access to educational programs, guidance and counseling programs, athletic programs, testing procedures, and other activities, regardless of a student's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. Lack of English language skills will not be a barrier to admission and participation in career technical education programs. Eligibility for cocurricular or extracurricular programs, such as choral and cheerleading, shall be determined on the basis of objective competencies. School staff and volunteers shall carefully guard against segregation, bias and stereotyping in instruction, guidance and supervision.

(cf. 1240 - Volunteer Assistance)

(cf. 6145.2 - Interscholastic Competition)

(cf. 6162.5 - Standardized Testing)

Pursuant to California Education Code section 221.5, a pupil shall be permitted to participate in sex-segregated school programs and activities, including athletic teams and competitions, and use facilities consistent with his or her gender identity, irrespective of the gender listed on the pupil's records. Any student may request the use of private or unisex restroom facilities for increased privacy. The District endeavors to protect the privacy of all students.

Policies and procedures related to the types of unlawful discrimination, including harassment, intimidation and bullying described above must also be consistent with student free speech rights under the First Amendment and Education Code sections 48907 and 48950. Education Code section 48907 protects students' speech rights, except to the extent student speech is obscene, libelous, or slanderous, or constitutes speech that incites pupils as to create a clear and present danger of the commission of unlawful acts on school premises or the violation of lawful school regulations, or the substantial disruption of the orderly operation of the school. Education Code 48950 provides that no district with one or more high schools shall make or enforce any rule

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. Education Code 48950 states that it does not prohibit discipline for harassment, threats or intimidation unless constitutionally protected. As a general rule, harassment, threats, intimidation and bullying directed at an individual or group are not constitutionally protected, and whether such speech might be entitled to constitutional protection will be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. This assessment will also question whether the conduct is prohibited because it is based upon a person's actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics.

Prohibited discrimination, harassment, intimidation and bullying includes physical, verbal, nonverbal, or written conduct based on one of the categories listed above that is so severe and pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

The Board prohibits discrimination, harassment, intimidation and bullying of any student by an employee, student or other person in the district based on actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics. District staff shall be on the alert for and immediately responsive to student conduct which may interfere with another student's ability to participate in or benefit from school services, activities or privileges. If district staff witnesses an action of discrimination, harassment, intimidation and bullying, he or she must take immediate steps to intervene when safe to do so.

The district prohibits retaliatory behavior against any complainant or any participant in the complaint process. Each complaint of discrimination, harassment, intimidation and bullying shall be promptly investigated in a way that respects the privacy of all parties concerned.

(cf. 5131.2 - Bullying)

(cf. 5145.2 - Freedom of Speech/Expression: Publications Code)

(cf. 5145.7 - Sexual Harassment)

Students who harass, intimidate or bully other students on these prohibited bases shall be subject to appropriate counseling and discipline, up to and including expulsion. An employee who permits or engages in such harassment, intimidation and bullying may be subject to disciplinary

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/disciplinary Action)

(cf. 5131.2 - Bullying)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

Any student who feels that he/she is being discriminated against, harassed, intimidated or bullied because of actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics, should immediately contact the principal or designee; and if unable to contact the principal or designee, such a student should immediately contact any other member of district staff. In addition to informal resolution of complaints of discrimination, harassment, intimidation and bullying at the site level through a complaint to the site principal or designee, a written complaint can be filed in accordance with the district's Uniform Complaint Procedures (BP 1312.3). Policies explaining complaint procedures are available at all school sites and at the Education Center.

(cf. 1312.3 - Uniform Complaint Procedures)

In the event of a complaint regarding gender equity or sexual harassment, or discrimination, including harassment, intimidation and bullying because of actual or perceived disability, gender, gender identity, gender expression, nationality, race, ethnicity, color, ancestry, religion, sexual orientation, age, marital or parental status, or association with a person or group with one or more of these actual or perceived characteristics, contact one of the following Title IX and Nondiscrimination Coordinators:

For complaints against employees:

Associate Superintendent, Human Resources, (916) 686-7795; 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

For student against student complaints:

Associate Superintendent, PreK-6 Education, (916) 686-7704; 9510 Elk Grove-Florin Road, Elk Grove, CA 95624; or

Associate Superintendent, Secondary Education, (916) 686-7706, 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

In the event of a complaint regarding discrimination based upon an actual or perceived mental or physical disability, contact the District's Director of Student Support and Health Services (916) 686-7797, 9510 Elk Grove-Florin Road, Elk Grove, CA 95624.

Legal Reference:

CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct minor

EDUCATION CODE

40 Prohibited sex discrimination

41 School-sponsored athletic programs; prohibited sex discrimination

200 et seq. Prohibition of discrimination on the basis of sex

48900-48925 Suspension or expulsion

48900.2 Suspension or expulsion for sexual harassment

48900.3 Suspension or expulsion for act of hate violence

48900.4 Suspension or expulsion for threats or harassment

48904 Liability of parent/guardian for willful student misconduct

48907 Student exercise of free expression

48950 Freedom of speech

49020 et seq. Athletic programs

51006 et seq. Equitable access to technological education programs

51500 Prohibited instruction or activity

51501 Prohibited means of instruction

60044 Prohibited instructional materials

CODE REGULATIONS, TITLE 5

4621 District policies and procedures

4622 Notice Requirements

PENAL CODE

422.5 Definition of hate crime

UNITED STATES CODE, TITLE 42

2000d & 2000e et seq. Title VI & VII, Civil Rights Act of 1964 as amended

2000h-2 et seq. Title IX, 1972 Education Act Amendments

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3a Prohibition of discrimination on basis of race, color or national origin

106.8 Designation of responsible employee

106.9 Notification of nondiscrimination on basis of sex

Students

BP 5145.3(e)

NONDISCRIMINATION/HARASSMENT/INTIMIDATION/BULLYING (continued)

Policy

Adopted: October 29, 1984

Revised: June 19, 1995

April 6, 1998

June 7, 1999

July 1, 2002

June 19, 2012

-----, 2015

ELK GROVE UNIFIED SCHOOL DISTRICT

Elk Grove, California

Revised Agenda

December 9, 2014
Board Meeting

Agenda Item
20

Board Agenda Item

Subject:Department: Technology Services**Award of Request for Proposal (RFP) and Approval of the Contract for Voice Over Internet Protocol (VOIP) RFP#562-14/15****Action Requested:**

The Board of Education is requested to award RFP #562-14/15 and approve the contract with Packet Fusion to install and configure a new VOIP phone system, not to exceed \$456,000.

Discussion:

Per a prior Board communication, Technology Services worked with Facilities and Planning, Purchasing and a local VOIP expert independent contractor (Communication Strategies) to create a request for proposal (RFP). The RFP was opened November 5th. Nine vendors responded.

Based on the RFP submissions, two vendors and products were selected for further review and analysis. Upon further review and analysis by a small team representing different areas of expertise in the District, Packet Fusion with the ShoreTel product was selected as the recommend vendor.

If approved, Packet Fusion, working with Technology Services will install the core system at the Trigg Center, bringing the new system online and installing a redundant core at the Student Support Center. The new core will also be used to provide service to the Trigg Annex and to Marion Mix Elementary as well as the new Dillard Elementary, both of which are currently under construction. It is important to note that without the proposed new system, the District's current phone system would not be able to accommodate the additional phone system for Marion Mix or any additional phone systems needed for growth in the future. The current equipment at the Trigg Center, Student Support Center and Trigg Annex will be placed into Technology Services inventory to be used as needed for repairs to like systems still in use throughout the district. Along with the core system (phone and voice mail) the project cost will include new phone handsets at the upgraded sites. Technology Services will continue to support the new system, just as it does the current phone systems in the district.

Once the core system is in place, other school sites will be converted to the new system as needed and as funding is established.

The core system, redundant core and 3 gateway locations, or Phase 1, is being paid for by the Capital Construction Funds.

All contracts and documentation are on file and available for further review.

Financial Summary: Phase 1 of the project is not to exceed \$456,000 and being paid for by the Capital Construction Funds.

Prepared By: Steve Mate

Division Approval: _____

Prepared By: Steve Mate

Superintendent Approval: _____

Attachment

December 9, 2014
Board Meeting

**If you would like a
copy of agenda
item # 22, please
contact Arlene Hein
at 916-686-7700**

Attachment

December 9, 2014

Board Meeting

Agenda Item

29

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS
December 9, 2014

FUND 01 - ALL	2014/15 45 DAY REVISE APPROVED	AUGUST 2014 ACTIVITY NET CHANGE	ENDING FUND BALANCE NET CHANGE	SEPTEMBER 2014 ACTIVITY NET CHANGE	OCTOBER 2014 ACTIVITY NET CHANGE	1ST INTERIM 2014 ACTIVITY NET CHANGE	2014/15 1ST INTERIM BUDGET
TOTAL REVENUE	\$ 521,791,901	\$ 162,297	\$ 17,859,064	\$ 385,824	\$ 125,485	\$ 2,180,485	\$ 542,495,056
1xxx Certificated Salaries	\$ 257,452,597	\$ 165,754	\$ 7,060,875	\$ 1,169,150	\$ (572,621)	\$ 963,422	\$ 266,239,177
2xxx Classified Salaries	69,332,173	23,918	552,023	289,814	(731,759)	609,099	70,075,268
3xxx Employee Benefits	124,355,111	28,052	1,795,833	463,921	(576,136)	252,328	126,319,109
4xxx Books & Supplies	27,284,721	(17,202)	16,878,601	(1,417,282)	3,974,741	1,236,753	47,940,332
5xxx Services, Other Operating Expenses	44,480,863	(65,261)	3,918,874	(146,606)	(1,971,186)	(298,574)	45,918,110
6xxx Capital Outlay	65,267	-	-	24,000	79,206	1,200,000	1,368,473
71xx Tuition	1,805,689	-	-	-	-	-	1,805,689
72xx Other Outgo	167,200	-	-	-	-	48,970	216,170
73xx Direct Support/Indirect Costs	(1,709,538)	2,064	(10,645)	(774)	-	-	(1,718,893)
74xx Debt Service	3,000,000	-	-	-	-	(2,500,000)	500,000
TOTAL EXPENDITURES	\$ 526,234,083	\$ 137,325	\$ 30,195,561	\$ 382,223	\$ 202,245	\$ 1,511,998	\$ 558,663,435
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (4,442,182)	\$ 14,972	\$ (12,336,497)	\$ 3,601	\$ (76,760)	\$ 668,487	\$ (16,168,379)
89xx Other Financing Sources	-	-	-	-	-	-	-
76xx Interfund Transfers Out	1,256,756	-	-	-	-	-	1,256,756
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,698,938)	\$ 14,972	\$ (12,336,497)	\$ 3,601	\$ (76,760)	\$ 668,487	\$ (17,425,135)
9791 BEGINNING BALANCE	\$ 45,898,581	\$ -	\$ 18,455,612	\$ -	\$ -	\$ -	\$ 64,364,193
9791 ENDING BALANCE	\$ 40,199,643	\$ 14,972	\$ 6,129,115	\$ 3,601	\$ (76,760)	\$ 668,487	\$ 46,939,058
COMPONENTS OF ENDING BALANCE							
971x Non Spendable Assets	\$ 687,168	\$ -	\$ 13,887	\$ -	\$ -	\$ -	\$ 701,055
9740 Restricted Reserve	17,758,240	-	1,481,379	-	(78,354)	-	19,161,265
9745 Stabilization Reserve	-	-	-	-	-	-	-
9750 Other Commitments	-	-	-	-	-	-	-
9789 Reserve for Economic Uncertainties (2%)	10,810,000	-	-	-	-	390,000	11,200,000
9790 Unassigned/Unappropriated	10,944,235	14,972	4,633,849	3,601	1,594	278,487	15,876,738
TOTAL RESERVES	\$ 40,199,643	\$ 14,972	\$ 6,129,115	\$ 3,601	\$ (76,760)	\$ 668,487	\$ 46,939,058

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	Revenue Limit & Transfers	\$1,026,856	Increase in funding gap of 1.47% to reflect 29.53%.
5222	0000	Revenue Limit & Transfers	\$598,560	CBEDS Growth ADA.
5222	0000	Revenue Limit & Transfers	\$55,069	Increase budget to reflect actual Mandated Costs funds.
Net Change to Revenue/Other Financing Sources			<u>\$1,680,485</u>	
General Fund - Unrestricted Programs				
4030	6500	Special Education	<u>\$500,000</u>	Projected special ed growth students.
Net Change to Revenue/Other Financing Sources			<u>\$500,000</u>	
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	(\$2,076)	2014-15 CBEDS adjustments.
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$12,092,234)	Reallocate funds to EPA.
2150	0000	Regular Education (7-8)	(\$362)	2014-15 CBEDS adjustments.
2200	0000	Regular Education (9-12)	\$15,309	2014-15 CBEDS adjustments.
2312	0000	Education Fees	\$300,000	Reallocate funds from SISWEB upgrade.
2355	0000	Energy Savings (TK-12)	\$124,522	Allocate funds to various sites.
3000	0000	Special Education Growth	\$1,317,218	Increase budget for 4 busses and drivers for ASD classes.
4230	0000	High School Graduation	\$48,970	Increase budget for graduation ticket refunds.
4240	0000	Ag Vehicle Replacement	\$9,009	2013/14 Carryover
4450	0000	Director of Instructional Support/Textbooks	\$599,142	2013/14 Carryover
4600	0000	Director of Research & Evaluation	\$18,500	Increase budget for one-time EL assessments.
5207	0000	EGUSD Retirees	(\$600,000)	Decrease budget to reflect projected expenditures.
5225	0000	Other Support Services	\$30,000	Increase budget for employee settlement.
5495	0000	Allocated FTE Leave	\$21,341	2014-15 CBEDS adjustments.
5517	0000	Technology Utility	\$106,489	2013/14 Carryover
5659	0000	Duplicating Services - Credit	\$0	Realign existing resources.
5690	0000	Transportation - Field Trips	\$0	Realign existing resources.
7150	0000	EL Supplemental Program Services TK-6	\$74,850	Increase budget to maintain prior year funding.
7233	0000	Agriculture Education Program	(\$78,876)	Remove budget now funded by state grant funds.
7235	0000	Specialized Secondary Program CTE	(\$50,000)	Remove budget now funded by state grant funds.
7250	0000	EL Supplemental Program Services 7-12	\$73,950	Increase budget to maintain prior year funding.
7510	0000	SISWEB Upgrade	(\$325,000)	Reallocate funds to student fees and SHAPE tours.
7515	0000	Bus Replacement	(\$2,500,000)	Decrease budget to reflect annual lease.
7520	0000	SHAPE Tours	\$25,000	Reallocate funds from SISWEB upgrade.
1511	1400	Education Protection Account	<u>\$12,463,097</u>	Reallocate funds from regular education.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$421,151)</u>	
General Fund - State Programs				
3000	6500	Special Education	<u>\$1,933,149</u>	Projected special ed growth students.
Net Change to Expenditures/Interfund Transfers Out			<u>\$1,933,149</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

12/4/2014
10:12 AM

2014/15 FISCAL YEAR
1ST INTERIM, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - ALL		OCTOBER PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 540,314,571	\$ 542,495,056	\$ 2,180,485
1xxx	Certificated Salaries	\$ 265,275,755	\$ 266,239,177	\$ 963,422
2xxx	Classified Salaries	69,466,169	70,075,268	609,099
3xxx	Employee Benefits	126,066,781	126,319,109	252,328
4xxx	Books & Supplies	46,703,579	47,940,332	1,236,753
5xxx	Services, Other Operating Expenses	46,216,684	45,918,110	(298,574)
6xxx	Capital Outlay	168,473	1,368,473	1,200,000
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	167,200	216,170	48,970
73xx	Direct Support/Indirect Costs	(1,718,893)	(1,718,893)	-
74xx	Debt Service	3,000,000	500,000	(2,500,000)
TOTAL EXPENDITURES		\$ 557,151,437	\$ 558,663,435	\$ 1,511,998
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (16,836,866)	\$ (16,168,379)	\$ 668,487
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (18,093,622)	\$ (17,425,135)	\$ 668,487
9791	BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791	ENDING BALANCE	\$ 46,270,571	\$ 46,939,058	\$ 668,487
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,161,265	19,161,265	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	11,200,000	390,000
9790	Unassigned/Unappropriated	15,598,251	15,876,738	278,487
TOTAL RESERVES		\$ 46,270,571	\$ 46,939,058	\$ 668,487

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
1ST INTERIM, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - UNRESTRICTED		OCTOBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 420,027,703	\$ 430,474,344	\$ 10,446,641
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,634,876	14,689,945	55,069
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,696,084	1,698,014	1,930
TOTAL REVENUE		\$ 437,803,777	\$ 448,307,417	\$ 10,503,640
11xx	Teacher Salaries	\$ 189,466,221	\$ 189,677,756	\$ 211,535
12xx	Certif Pupil Support Salaries	8,484,153	8,484,153	-
13xx	Certif Superv & Admin Salaries	16,157,413	16,250,726	93,313
19xx	Other Certificated Salaries	1,586,197	1,586,197	-
21xx	Classified Instructional Salaries	1,929,369	1,929,369	-
22xx	Classified Support Salary	18,462,776	18,546,634	83,858
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,725,082	19,725,850	768
29xx	Other Classified Salaries	1,130,245	1,130,245	-
31xx	STRS	19,323,314	19,350,384	27,070
32xx	PERS	4,896,161	4,904,651	8,490
33xx	OASDHI/Medicare	6,548,416	6,558,355	9,939
34xx	Health & Welfare	42,711,563	42,197,541	(514,022)
35xx	Unemployment	125,889	126,077	188
36xx	Worker's Compensation	5,756,306	5,764,789	8,483
37xx	EGBERT Contribution	14,107,634	13,524,384	(583,250)
38xx	PERS Reduction			-
39xx	Life Insurance	1,812,814	2,413,142	600,328
41xx	Textbooks	2,851,256	2,851,256	-
42xx	Books/Reference Materials	250,159	250,159	-
43xx	Materials & Supplies	14,278,567	15,471,108	1,192,541
44xx	Non-Capitalized Equipment	3,711,013	3,700,225	(10,788)
47xx	Food			-
51xx	Sub-agreements for Services	1,284,041	1,284,041	-
52xx	Travel And Conference	1,492,370	1,492,370	-
53xx	Dues And Membership	85,873	85,873	-
54xx	Insurance	2,622,011	2,622,011	-
55xx	Utilities And Housekeeping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,113,211	2,095,364	(17,847)
57xx	Dir Cost For Interpgm/Interfnd	(6,198,694)	(6,198,694)	-
58xx	Other Exp Of Districtwide Ops	8,174,660	7,893,933	(280,727)
59xx	Communications	1,724,447	1,724,447	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	1,754	1,201,754	1,200,000
65xx	Equipment Replacement			-
72xx	Other Transfers Out	142,200	191,170	48,970
73xx	Direct Support/Indirect Costs	(7,841,574)	(7,841,574)	-
74xx	Debt Service	3,000,000	500,000	(2,500,000)
TOTAL EXPENDITURES		\$ 393,610,420	\$ 393,189,269	\$ (421,151)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 44,193,357	\$ 55,118,148	\$ 10,924,791
69xx	Other Financing Sources	\$ (50,107,225)	\$ (60,363,529)	\$ (10,256,304)
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,170,624)	\$ (6,502,137)	\$ 668,487
9791	BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791	ENDING BALANCE	\$ 27,109,306	\$ 27,777,793	\$ 668,487
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	561,055	561,055	-
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	11,200,000	390,000
9790	Unassigned/Unappropriated Amount	15,598,251	15,876,738	278,487
TOTAL RESERVES		\$ 27,109,306	\$ 27,777,793	\$ 668,487

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
1ST INTERIM, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - FEDERAL		OCTOBER PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,144,752	\$ 10,144,752	\$ -
82xx	Federal Revenue	27,985,312	27,985,312	-
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 38,130,064	\$ 38,130,064	\$ -
11xx	Teacher Salaries	\$ 4,430,060	\$ 4,430,060	\$ -
12xx	Certif Pupil Support Salaries	1,465,431	1,465,431	-
13xx	Certif Superv & Admin Salaries	31,039	31,039	-
19xx	Other Certificated Salaries	3,373,523	3,373,523	-
21xx	Classified Instructional Salaries	797,881	797,881	-
22xx	Classified Support Salary	397,438	397,438	-
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	556,652	556,652	-
29xx	Other Classified Salaries	27,818	27,818	-
31xx	STRS	769,213	769,213	-
32xx	PERS	247,562	247,562	-
33xx	OASDHI/Medicare	311,328	311,328	-
34xx	Health & Welfare	1,516,158	1,516,158	-
35xx	Unemployment	8,456	8,456	-
36xx	Worker's Compensation	252,979	252,979	-
37xx	EGBERT Contribution	437,743	437,743	-
39xx	Life Insurance	20,168	20,168	-
41xx	Textbooks			-
42xx	Books/Reference Materials	55,384	55,384	-
43xx	Materials & Supplies	12,226,453	12,226,453	-
44xx	Non-Capitalized Equipment	203,939	203,939	-
51xx	Sub-agreements for Services	8,709,658	8,709,658	-
52xx	Travel And Conference	142,146	142,146	-
53xx	Dues and Memberships	8,299	8,299	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	5,432	5,432	-
57xx	Dir Cost For Interpgm/Interfnd	687,730	687,730	-
58xx	Other Exp Of Districtwide Ops	488,918	488,918	-
59xx	Communications	13,498	13,498	-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,301,009	1,301,009	-
TOTAL EXPENDITURES		\$ 38,791,786	\$ 38,791,786	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (661,722)	\$ (661,722)	\$ -
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 44,156	\$ 44,156	\$ -
9791	BEGINNING BALANCE	\$ 3,852,889	\$ 3,852,889	\$ -
9791	ENDING BALANCE	\$ 3,897,045	\$ 3,897,045	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,897,045	3,897,045	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,897,045	\$ 3,897,045	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
1ST INTERIM, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - STATE	OCTOBER PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 8,823,155	\$ -	\$ (8,823,155)
83xx Other State Revenue	32,334,420	32,834,420	500,000
85xx Other State Revenue	12,678,528	12,678,528	-
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 53,836,103	\$ 45,512,948	\$ (8,323,155)
11xx Teacher Salaries	\$ 27,353,681	\$ 27,604,961	\$ 251,280
12xx Certif Pupil Support Salaries	5,473,476	5,880,770	407,294
13xx Certif Superv & Admin Salaries	345,407	345,407	-
19xx Other Certificated Salaries	3,710,003	3,710,003	-
21xx Classified Instructional Salaries	15,748,040	16,272,513	524,473
22xx Classified Support Salary	1,377,163	1,377,163	-
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	713,874	713,874	-
29xx Other Classified Salaries	154,583	154,583	-
31xx STRS	2,957,152	3,015,634	58,482
32xx PERS	2,339,317	2,401,053	61,736
33xx OASDHI/Medicare	2,077,645	2,127,317	49,672
34xx Health & Welfare	13,602,174	14,042,976	440,802
35xx Unemployment	27,892	28,483	591
36xx Worker's Compensation	1,257,238	1,283,858	26,620
37xx EGBERT Contribution	2,266,678	2,322,256	55,578
38xx PERS Reduction			-
39xx Life Insurance	58,440	60,061	1,621
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	47,738	47,738	-
43xx Materials & Supplies	1,023,990	1,023,990	-
44xx Non-Capitalized Equipment	5,583,498	5,638,498	55,000
51xx Sub-agreements for Services	4,734,100	4,734,100	-
52xx Travel And Conference	469,844	469,844	-
53xx Dues And Membership	850	850	-
55xx Utilities And Housekeeping Serv			-
56xx Rentals, Repairs & Leases	39,324	39,324	-
57xx Dir Cost For Interpgm/Interfnd	192,642	192,642	-
58xx Other Exp Of Districtwide Ops	2,075,365	2,075,365	-
59xx Communications	13,548	13,548	-
64xx New Equipment	34,000	34,000	-
65xx Equipment Replacement			-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	4,218,914	4,218,914	-
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 101,365,826	\$ 103,298,975	\$ 1,933,149
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (47,529,723)	\$ (57,786,027)	\$ (10,256,304)
89xx Other Financing Sources	\$ 37,757,703	\$ 48,014,007	\$ 10,256,304
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,772,020)	\$ (9,772,020)	\$ -
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,711,346	\$ 11,711,346	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,711,346	11,711,346	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 11,711,346	\$ 11,711,346	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
1ST INTERIM, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - LOCAL		OCTOBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	10,506,688	10,506,688	-
TOTAL REVENUE		\$ 10,544,627	\$ 10,544,627	\$ -
11xx	Teacher Salaries	\$ 2,451,707	\$ 2,451,707	\$ -
12xx	Certif Pupil Support Salaries	50,340	50,340	-
13xx	Certif Superv & Admin Salaries	92,656	92,656	-
19xx	Other Certificated Salaries	804,448	804,448	-
21xx	Classified Instructional Salaries	1,000	1,000	-
22xx	Classified Support Salary	3,173,057	3,173,057	-
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	660,347	660,347	-
29xx	Other Classified Salaries	3,406	3,406	-
31xx	STRS	282,297	282,297	-
32xx	PERS	485,178	485,178	-
33xx	OASDHI/Medicare	379,414	379,414	-
34xx	Health & Welfare	1,054,742	1,054,742	-
35xx	Unemployment	3,925	3,925	-
36xx	Worker's Compensation	169,804	169,804	-
37xx	EGBERT Contribution	252,969	252,969	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	6,212	6,212	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	3,637,127	3,637,127	-
44xx	Non-Capitalized Equipment	1,116,998	1,116,998	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	874,450	874,450	-
52xx	Travel And Conference	365,495	365,495	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	531,860	531,860	-
57xx	Dir Cost for Interpgm/Interfnd	5,298,637	5,298,637	-
58xx	Other Exp Of Districtwide Ops	213,539	213,539	-
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	26,000	26,000	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	51,452	51,452	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	602,758	602,758	-
TOTAL EXPENDITURES		\$ 23,383,405	\$ 23,383,405	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,838,778)	\$ (12,838,778)	\$ -
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,195,134)	\$ (1,195,134)	\$ -
9791	BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791	ENDING BALANCE	\$ 3,552,874	\$ 3,552,874	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,552,874	\$ 3,552,874	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,552,874	\$ 3,552,874	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (TK-6)	\$0	Realign existing resources.
1511	0000	Regular Education (TK-6) - Allocated FTE	(\$19,755)	Realign vacant FTE to hourly.
1580	0000	Summer School/Extended Learning (TK-6)	\$211,500	Reallocate funds to various sites.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2180	0000	Summer School/Extended Learning (7-8)	\$26,204	Reallocate funds to various sites.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2280	0000	Summer School/Extended Learning (9-12)	\$141,662	Reallocate funds to various sites.
2312	0000	Education Fees	\$0	Realign existing resources.
2410	0000	Continuation Education	\$0	Realign existing resources.
2480	0000	Summer School/Extended Learning	\$46,022	Reallocate funds to various sites.
4010	0000	Elementary Education Pre TK-6	\$19,755	Realign vacant FTE to hourly.
4130	0000	Elementary Site Support	\$0	Realign existing resources.
4331	0000	Psychologists	\$0	Realign existing resources.
4370	0000	Police Services	\$0	Realign existing resources.
4450	0000	Director of Instructional Support/Textbooks	\$0	Realign existing resources.
4475	0000	Peer Assistance Review Program (PAR)	\$0	Realign existing resources.
4600	0000	Director of Research & Evaluation	\$0	Realign existing resources.
4700	0000	Summer School Administration	(\$425,388)	Reallocate funds to various sites.
4900	0000	Director of Learning Support Services	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$1,594)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5515	0000	Telecommunications - Credits	\$0	Realign existing resources.
5659	0000	Duplicating Services - Credit	\$0	Realign existing resources.
5690	0000	Transportation - Field Trips	\$0	Realign existing resources.
5695	0000	Vehicle Repairs - Credit	\$0	Realign existing resources.
7105	0000	Gifted & Talented Education (GATE) TK-6	\$0	Realign existing resources.
7150	0000	EL Supplemental Program Services TK-6	\$0	Realign existing resources.
7240	0000	Supplemental Program Services 7-12	\$0	Realign existing resources.
7245	0000	Secondary Title I Program	\$0	Realign existing resources.
7250	0000	EL Supplemental Program Services 7-12	\$0	Realign existing resources.
7405	0000	English Learner Augmentation	\$0	Realign existing resources.
7415	0000	Parent Engagement	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$1,594)</u>	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$0	Realign existing resources.
4350	5630	NCLB: Title X, Homeless Assistance Grants	\$1,885	Increase budget to reflect amended award.
4030	5640	Medi-Cal Billing Option	\$15,587	Increase budget to reflect amended plan.
4350	5640	Medi-Cal Billing Option	\$315	Increase budget to provide equipment.
4040	5822	CA Math and Science Partnership Program	\$0	Realign existing resources.
4350	5824	Building Life Skills for Teens and TAY Program	(\$68,750)	Remove budget to reflect award.
4900	5858	Afterschool Twilight - Site (rolls to 3010)	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$50,963)</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$62,452	Increase budget to provide for equipment.
9010	9010	Site Reimbursable	\$18,954	Inc budget to provide for Stud Store Tech. at various sites.
5640	9040	Special Projects Crew	\$0	Realign existing resources.
2150	9307	PSAT Donations	\$1,000	Declare additional donations.
4900	9416	Yocha Dehe Community Fund	\$0	Realign existing resources.
4350	9427	Building Life Skills for Teens and TAY Program	\$68,750	Establish budget in accordance with award.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Local Programs (continued)</u>				
4040	9436	C-STEM Yolo COE	\$16,800	Establish budget in accordance with award.
5040	9506	Student Teaching/NU	\$300	Increase budget to reflect amended award.
4020	9552	CAPP Demonstration Grant - Florin HS	\$80,000	Increase budget to reflect amended award.
5260	9629	Vandalism @ LCHS; D/L: 5/17/14	\$6,546	Establish budget for property damage/loss.
5080	9980	Student Support Center	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$254,802</u></u>	
<u>Fund 11 - Adult Education</u>				
4280	3905	AE: Adult Basic Education and ESL	\$49,967	Increase budget to reflect amended award.
4280	3913	AE: Adult Secondary Education	\$58,478	Increase budget to reflect amended award.
4280	3926	AE: English Literary & Civics Education	(\$20,765)	Increase budget to reflect amended award.
4280	3940	AE: Institutionalized Adults	(\$3,351)	Increase budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$84,329</u></u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing resources.
5610	5310	Child Nutrition: School Programs	\$35,603	Increase budget for .50 FTE Admin. Asst.
5610	5370	Fresh Fruit & Vegetable Program	\$30,030	Increase budget to reflect amended award.
5610	9429	YMCA/La Familia	\$26,263	Increase budget to reflect amended award.
5610	9433	Summer Night Lights	\$4,127	Increase budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$96,023</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - ALL		SEPTEMBER PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 540,189,086	\$ 540,314,571	\$ 125,485
1xxx	Certificated Salaries	\$ 265,848,376	\$ 265,275,755	\$ (572,621)
2xxx	Classified Salaries	70,197,928	69,466,169	(731,759)
3xxx	Employee Benefits	126,642,917	126,066,781	(576,136)
4xxx	Books & Supplies	42,728,838	46,703,579	3,974,741
5xxx	Services, Other Operating Expenses	48,187,870	46,216,684	(1,971,186)
6xxx	Capital Outlay	89,267	168,473	79,206
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	167,200	167,200	-
73xx	Direct Support/Indirect Costs	(1,718,893)	(1,718,893)	-
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 556,949,192	\$ 557,151,437	\$ 202,245
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (16,760,106)	\$ (16,836,866)	\$ (76,760)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (18,016,862)	\$ (18,093,622)	\$ (76,760)
9791	BEGINNING BALANCE	\$ 64,364,193	\$ 64,364,193	\$ -
9791	ENDING BALANCE	\$ 46,347,331	\$ 46,270,571	\$ (76,760)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,239,619	19,161,265	(78,354)
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated	15,596,657	15,598,251	1,594
TOTAL RESERVES		\$ 46,347,331	\$ 46,270,571	\$ (76,760)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - UNRESTRICTED		SEPTEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 420,027,703	\$ 420,027,703	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,634,876	14,634,876	-
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,696,084	1,696,084	-
TOTAL REVENUE		\$ 437,803,777	\$ 437,803,777	\$ -
11xx	Teacher Salaries	\$ 188,538,873	\$ 189,466,221	\$ 927,348
12xx	Certif Pupil Support Salaries	8,360,983	8,484,153	123,170
13xx	Certif Superv & Admin Salaries	16,147,825	16,157,413	9,588
19xx	Other Certificated Salaries	1,392,548	1,586,197	193,649
21xx	Classified Instructional Salaries	1,925,680	1,929,369	3,689
22xx	Classified Support Salary	18,487,876	18,462,776	(25,100)
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,701,407	19,725,082	23,675
29xx	Other Classified Salaries	1,147,207	1,130,245	(16,962)
31xx	STRS	19,204,007	19,323,314	119,307
32xx	PERS	4,891,254	4,896,161	4,907
33xx	OASOHI/Medicare	6,536,955	6,548,416	11,461
34xx	Health & Welfare	42,716,711	42,711,563	(5,148)
35xx	Unemployment	125,280	125,889	609
36xx	Worker's Compensation	5,728,447	5,756,306	27,859
37xx	EGBERT Contribution	14,078,643	14,107,634	28,991
38xx	PERS Reduction			-
39xx	Life Insurance	1,812,852	1,812,814	(38)
41xx	Textbooks	2,985,956	2,851,256	(134,700)
42xx	Books/Reference Materials	348,008	250,159	(97,849)
43xx	Materials & Supplies	15,404,328	14,278,567	(1,125,761)
44xx	Non-Capitalized Equipment	3,715,470	3,711,013	(4,457)
47xx	Food			-
51xx	Sub-agreements for Services	1,468,965	1,284,041	(184,924)
52xx	Travel And Conference	1,486,642	1,492,370	5,728
53xx	Dues And Membership	75,194	85,873	10,679
54xx	Insurance	2,631,528	2,622,011	(9,517)
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,070,503	2,113,211	42,708
57xx	Dir Cost For Interpgm/Interfnd	(6,417,152)	(6,198,694)	218,458
58xx	Other Exp Of Districtwide Ops	8,367,430	8,174,660	(192,770)
59xx	Communications	1,680,801	1,724,447	43,646
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	1,754	1,754
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	142,200	142,200	-
73xx	Direct Support/Indirect Costs	(7,839,980)	(7,841,574)	(1,594)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 393,612,014	\$ 393,610,420	\$ (1,594)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 44,191,763	\$ 44,193,357	\$ 1,594
89xx	Other Financing Sources	\$ (50,107,225)	\$ (50,107,225)	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,172,218)	\$ (7,170,624)	\$ 1,594
9791	BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791	ENDING BALANCE	\$ 27,107,712	\$ 27,109,306	\$ 1,594
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	561,055	561,055	-
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated Amount	15,596,657	15,598,251	1,594
TOTAL RESERVES		\$ 27,107,712	\$ 27,109,306	\$ 1,594

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR OCTOBER 31, 2014 BUDGET REVISION SUMMARY December 9, 2014
--

FUND 01 - FEDERAL		SEPTEMBER PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,144,752	\$ 10,144,752	\$ -
82xx	Federal Revenue	28,052,177	27,985,312	(66,865)
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 38,196,929	\$ 38,130,064	\$ (66,865)
11xx	Teacher Salaries	\$ 5,587,338	\$ 4,430,060	\$ (1,157,278)
12xx	Certif Pupil Support Salaries	1,589,265	1,465,431	(123,834)
13xx	Certif Superv & Admin Salaries	329,942	31,039	(298,903)
19xx	Other Certificated Salaries	3,728,892	3,373,523	(355,369)
21xx	Classified Instructional Salaries	748,241	797,881	49,640
22xx	Classified Support Salary	714,680	397,438	(317,242)
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	1,096,036	556,652	(539,384)
29xx	Other Classified Salaries	22,624	27,818	5,194
31xx	STRS	917,652	769,213	(148,439)
32xx	PERS	359,509	247,562	(111,947)
33xx	OASDHI/Medicare	406,493	311,328	(95,165)
34xx	Health & Welfare	1,855,423	1,516,158	(339,265)
35xx	Unemployment	9,818	8,456	(1,362)
36xx	Worker's Compensation	315,112	252,979	(62,133)
37xx	EGBERT Contribution	496,581	437,743	(58,838)
39xx	Life Insurance	21,459	20,168	(1,291)
41xx	Textbooks			-
42xx	Books/Reference Materials	49,953	55,384	5,431
43xx	Materials & Supplies	6,365,474	12,226,453	5,860,979
44xx	Non-Capitalized Equipment	673,252	203,939	(469,313)
51xx	Sub-agreements for Services	10,320,487	8,709,658	(1,610,829)
52xx	Travel And Conference	154,623	142,146	(12,477)
53xx	Dues and Memberships	330	8,299	7,969
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	24,881	5,432	(19,449)
57xx	Dir Cost For Interpgm/Interfnd	861,714	687,730	(173,984)
58xx	Other Exp Of Districtwide Ops	572,371	488,918	(83,453)
59xx	Communications	11,750	13,498	1,748
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,302,978	1,301,009	(1,969)
TOTAL EXPENDITURES		\$ 38,842,749	\$ 38,791,786	\$ (50,963)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (645,820)	\$ (661,722)	\$ (15,902)
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 60,058	\$ 44,156	\$ (15,902)
9791 BEGINNING BALANCE		\$ 3,852,889	\$ 3,852,889	\$ -
9791 ENDING BALANCE		\$ 3,912,947	\$ 3,897,045	\$ (15,902)
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,912,947	3,897,045	(15,902)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,912,947	\$ 3,897,045	\$ (15,902)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:46 PM2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - STATE		SEPTEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 8,823,155	\$ 8,823,155	\$ -
83xx	Other State Revenue	32,334,420	32,334,420	-
85xx	Other State Revenue	12,678,528	12,678,528	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 53,836,103	\$ 53,836,103	\$ -
11xx	Teacher Salaries	\$ 27,391,017	\$ 27,353,681	\$ (37,336)
12xx	Certif Pupil Support Salaries	5,473,476	5,473,476	-
13xx	Certif Superv & Admin Salaries	345,407	345,407	-
19xx	Other Certificated Salaries	3,716,350	3,710,003	(6,347)
21xx	Classified Instructional Salaries	15,661,476	15,748,040	86,564
22xx	Classified Support Salary	1,385,388	1,377,163	(8,225)
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	713,874	713,874	-
29xx	Other Classified Salaries	153,246	154,583	1,337
31xx	STRS	2,959,261	2,957,152	(2,109)
32xx	PERS	2,337,264	2,339,317	2,053
33xx	OASDHI/Medicare	2,072,181	2,077,645	5,464
34xx	Health & Welfare	13,601,332	13,602,174	842
35xx	Unemployment	27,876	27,892	16
36xx	Worker's Compensation	1,256,428	1,257,238	810
37xx	EGBERT Contribution	2,266,621	2,266,678	57
38xx	PERS Reduction			-
39xx	Life Insurance	58,440	58,440	-
41xx	Textbooks	1,717,166	1,717,166	-
42xx	Books/Reference Materials	48,051	47,738	(313)
43xx	Materials & Supplies	1,056,371	1,023,990	(32,381)
44xx	Non-Capitalized Equipment	5,577,431	5,583,498	6,067
51xx	Sub-agreements for Services	4,740,410	4,734,100	(6,310)
52xx	Travel And Conference	468,594	469,844	1,250
53xx	Dues And Membership	850	850	-
55xx	Utilities And Housekeeping Serv			-
56xx	Rentals, Repairs & Leases	39,824	39,324	(500)
57xx	Dir Cost For Interpgm/Interfnd	195,580	192,642	(2,938)
58xx	Other Exp Of Districtwide Ops	2,083,865	2,075,365	(8,500)
59xx	Communications	13,049	13,548	499
64xx	New Equipment	34,000	34,000	-
65xx	Equipment Replacement			-
71xx	Tuition	1,752,084	1,752,084	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	4,218,914	4,218,914	-
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 101,365,826	\$ 101,365,826	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (47,529,723)	\$ (47,529,723)	\$ -
89xx	Other Financing Sources	\$ 37,757,703	\$ 37,757,703	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,772,020)	\$ (9,772,020)	\$ -
9791	BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791	ENDING BALANCE	\$ 11,711,346	\$ 11,711,346	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	11,711,346	11,711,346	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 11,711,346	\$ 11,711,346	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:46 PM2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - LOCAL		SEPTEMBER PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	10,314,338	10,506,688	192,350
TOTAL REVENUE		\$ 10,352,277	\$ 10,544,627	\$ 192,350
11xx	Teacher Salaries	\$ 2,364,262	\$ 2,451,707	\$ 87,445
12xx	Certif Pupil Support Salaries		50,340	50,340
13xx	Certif Superv & Admin Salaries	92,656	92,656	-
19xx	Other Certificated Salaries	789,542	804,448	14,906
21xx	Classified Instructional Salaries	-	1,000	1,000
22xx	Classified Support Salary	3,173,057	3,173,057	-
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	656,292	660,347	4,055
29xx	Other Classified Salaries	3,406	3,406	-
31xx	STRS	269,054	282,297	13,243
32xx	PERS	484,582	485,178	596
33xx	OASDHI/Medicare	376,813	379,414	2,601
34xx	Health & Welfare	1,034,159	1,054,742	20,583
35xx	Unemployment	3,839	3,925	86
36xx	Worker's Compensation	166,249	169,804	3,555
37xx	EGBERT Contribution	246,517	252,969	6,452
38xx	PERS Reduction			-
39xx	Life Insurance	6,105	6,212	107
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	3,670,089	3,637,127	(32,962)
44xx	Non-Capitalized Equipment	1,116,998	1,116,998	-
47xx	Food			-
51xx	Sub-agreements for Services	874,450	874,450	-
52xx	Travel And Conference	344,088	365,495	21,407
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekeeping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	523,860	531,860	8,000
57xx	Dir Cost for Interpgm/Interfnd	5,303,264	5,298,637	(4,627)
58xx	Other Exp Of Districtwide Ops	236,539	213,539	(23,000)
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	-	26,000	26,000
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	51,452	51,452
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	599,195	602,758	3,563
TOTAL EXPENDITURES		\$ 23,128,603	\$ 23,383,405	\$ 254,802
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,776,326)	\$ (12,838,778)	\$ (62,452)
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,132,682)	\$ (1,195,134)	\$ (62,452)
9791	BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791	ENDING BALANCE	\$ 3,615,326	\$ 3,552,874	\$ (62,452)
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 3,615,326	\$ 3,552,874	\$ (62,452)
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,615,326	\$ 3,552,874	\$ (62,452)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR OCTOBER 31, 2014 BUDGET REVISION SUMMARY December 9, 2014
--

FUND 11 - ADULT EDUCATION		SEPTEMBER PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,524,868	\$ 1,609,197	\$ 84,329
83xx	Other State Revenue	897,500	897,500	-
85xx	Other State Revenue	78,663	78,663	-
86xx	Other Local Revenues	1,181,551	1,181,551	-
TOTAL REVENUE		\$ 3,682,582	\$ 3,766,911	\$ 84,329
11xx	Teacher Salaries	\$ 1,355,043	\$ 1,390,717	\$ 35,674
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	287,282	290,787	3,505
19xx	Other Certificated Salaries	6,761	6,761	-
21xx	Classified Instructional Salaries	28,981	28,981	-
22xx	Classified Support Salary	615,365	644,137	28,772
24xx	Clerical Technical & Ofc Salary	346,119	346,119	-
31xx	STRS	134,816	138,916	4,100
32xx	PERS	112,672	112,672	-
33xx	OASDHI/Medicare	100,630	103,401	2,771
34xx	Health & Welfare	446,958	464,468	17,510
35xx	Unemployment	1,314	1,349	35
36xx	Worker's Compensation	59,391	60,922	1,531
37xx	EGBERT Contribution	109,575	113,009	3,434
39xx	Life Insurance	2,603	2,671	68
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	117,313	117,313	-
43xx	Materials & Supplies	617,016	588,591	(28,425)
44xx	Non-Capitalized Equipment	26,324	23,824	(2,500)
51xx	Sub-agreements for Services	191,595	205,595	14,000
52xx	Travel And Conference	28,385	28,385	-
53xx	Dues And Membership	670	670	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	43,639	44,483	844
57xx	Dir Cost For Interpgm/Interfnd	7,553	7,553	-
58xx	Other Exp Of Districtwide Ops	101,072	104,082	3,010
59xx	Communications	11,486	11,486	-
73xx	Direct Support/Indirect Costs	193,949	193,949	-
TOTAL EXPENDITURES		\$ 4,946,512	\$ 5,030,841	\$ 84,329
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,263,930)	\$ (1,263,930)	\$ -
89xx	Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (186,842)	\$ (186,842)	\$ -
9791	BEGINNING BALANCE	\$ 2,243,963	\$ 2,243,963	\$ -
9791	ENDING BALANCE	\$ 2,057,121	\$ 2,057,121	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 949,175	\$ 949,175	-
9780	Assigned Amount	1,107,946	1,107,946	-
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,057,121	\$ 2,057,121	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 13 - CAFETERIA	SEPTEMBER PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 15,687,635	\$ 15,717,665	\$ 30,030
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,782,547	7,782,547	-
TOTAL REVENUE	\$ 24,670,182	\$ 24,700,212	\$ 30,030
22xx Classified Support Salary	\$ 6,660,628	\$ 6,678,703	\$ 18,075
23xx Class Supv & Admin Salaries	704,738	704,738	-
24xx Clerical Technical & Ofc Salary	189,700	209,640	19,940
32xx PERS	818,842	821,189	2,347
33xx OASDHI/Medicare	576,175	579,083	2,908
34xx Health & Welfare	2,097,348	2,103,532	6,184
35xx Unemployment	3,804	3,823	19
36xx Worker's Compensation	171,045	171,901	856
37xx EGBERT Contribution	466,516	467,676	1,160
39xx Life Insurance	12,988	13,058	70
43xx Materials & Supplies	1,897,534	1,923,336	25,802
44xx Non-Capitalized Equipment	152,305	156,404	4,099
47xx Food Service Supplies	8,703,731	8,730,203	26,472
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	(7,091)	(19,000)	(11,909)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES	\$ 24,719,580	\$ 24,815,603	\$ 96,023
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (49,398)	\$ (115,391)	\$ (65,993)
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (49,398)	\$ (115,391)	\$ (65,993)
9791 BEGINNING BALANCE	\$ 6,083,775	\$ 6,083,775	\$ -
9791 ENDING BALANCE	\$ 6,034,377	\$ 5,968,384	\$ (65,993)
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 1,182,630	\$ 1,182,630	\$ -
9713 Prepaid Expenditures			-
9740 Restricted	4,792,872	4,726,879	(65,993)
9780 Assigned Amount	58,875	58,875	-
9789 Reserve for Economic Uncertainties			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 6,034,377	\$ 5,968,384	\$ (65,993)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 25 - CAPITAL FACILITIES ACCOUNT

	SEPTEMBER PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 7,500,000	\$ 7,500,000	\$ -
TOTAL REVENUE	\$ 7,500,000	\$ 7,500,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	59,000	59,000	-
24xx Clerical Technical & Ofc Salary	110,397	110,397	-
32xx PERS	19,818	19,818	-
33xx OASDHI/Medicare	12,853	12,853	-
34xx Health & Welfare	33,044	33,044	-
35xx Unemployment	85	85	-
36xx Worker's Compensation	3,812	3,812	-
37xx EGBERT Contribution	5,430	5,430	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	262	262	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	50,000	50,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	45,161	45,161	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	30,000	30,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	53,300	359,100	305,800
64xx New Equipment	-	17,000	17,000
TOTAL EXPENDITURES	\$ 480,162	\$ 802,962	\$ 322,800
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 7,019,838	\$ 6,697,038	\$ (322,800)
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	6,800,000	6,800,000	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 219,838	\$ (102,962)	\$ (322,800)
9791 BEGINNING BALANCE	\$ 14,648,998	\$ 14,648,998	\$ -
9791 ENDING BALANCE	\$ 14,868,836	\$ 14,546,036	\$ (322,800)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 14,868,836	\$ 14,546,036	\$ (322,800)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 14,868,836	\$ 14,546,036	\$ (322,800)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 35 - STATE SCHOOL FACILITIES	SEPTEMBER PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ -	\$ -	\$ -
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	1,274,485	7,440,664	6,166,179
62xx New Buildings &Improv Of Bldgs	36,447,027	39,695,109	3,248,082
64xx New Equipment	2,287,296	1,178,367	(1,108,929)
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 40,008,808	\$ 48,314,140	\$ 8,305,332
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (40,008,808)	\$ (48,314,140)	\$ (8,305,332)
89xx Other Financing Sources	\$ 6,800,000	\$ 6,800,000	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (33,208,808)	\$ (41,514,140)	\$ (8,305,332)
9791 BEGINNING BALANCE	\$ 43,133,848	\$ 43,133,848	\$ -
9791 ENDING BALANCE	\$ 9,925,040	\$ 1,619,708	\$ (8,305,332)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 9,925,040	\$ 1,619,708	\$ (8,305,332)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 9,925,040	\$ 1,619,708	\$ (8,305,332)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 47 - ACQUISITION & CONSTRUCTION	SEPTEMBER PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	-	-	-
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	-	1,755	1,755
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	335,614	335,614	-
62xx New Buildings & Improvement of Buildings	336,000	336,000	-
64xx New Equipment			-
65xx Equipment Replacement			-
72xx Other Transfers Out			-
TOTAL EXPENDITURES	<u>\$ 671,614</u>	<u>\$ 673,369</u>	<u>\$ 1,755</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (671,614)</u>	<u>\$ (673,369)</u>	<u>\$ (1,755)</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (671,614)</u>	<u>\$ (673,369)</u>	<u>\$ (1,755)</u>
9791 BEGINNING BALANCE	<u>\$ 4,153,714</u>	<u>\$ 4,153,714</u>	<u>\$ -</u>
9791 ENDING BALANCE	<u>\$ 3,482,100</u>	<u>\$ 3,480,345</u>	<u>\$ (1,755)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,482,100	\$ 3,480,345	\$ (1,755)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	<u>\$ 3,482,100</u>	<u>\$ 3,480,345</u>	<u>\$ (1,755)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
OCTOBER 31, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 49 - SPECIAL PROJECTS	SEPTEMBER PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 160,396	\$ 160,396	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	18,000	18,000	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	15,100	15,100	-
57xx Dir Cost For Interpgm/Interfnd	9,565	9,565	-
58xx Other Exp of Districtwide Ops	212,541	212,541	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	205,641	238,772	33,131
62xx New Buildings & Improv of Bldgs	260,500	266,200	5,700
64xx New Equipment	16,218	16,218	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 2,769,830	\$ 2,808,661	\$ 38,831
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (2,609,434)	\$ (2,648,265)	\$ (38,831)
89xx Other Financing Sources	\$ 1,168,250	\$ 1,168,250	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,441,184)	\$ (1,480,015)	\$ (38,831)
9791 BEGINNING BALANCE	\$ 10,378,919	\$ 10,378,919	\$ -
9791 ENDING BALANCE	\$ 8,937,735	\$ 8,898,904	\$ (38,831)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,494,231	\$ 1,494,231	\$ -
9780 Assigned Amount	7,443,504	7,404,673	(38,831)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 8,937,735	\$ 8,898,904	\$ (38,831)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	Revenue Limit & Transfers	(\$3,601)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5690	0000	Transportation - Field Trips	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$3,601)</u>	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic & Neglected	(\$1,506,896)	Allocate funds for Title I set aside.
4350	3025	NCLB: Title I, Part D, Local Delinquent Programs	\$4,748	Increase budget to reflect amended award.
4900	4203	Title III - Limited English Proficiency (LEP)	\$81,796	Increase budget to reflect amended award.
4900	4510	Indian Education	\$5,285	Increase budget to reflect amended award.
4900	5859	Title I Professional Learning (rolls to 3010)	\$1,381,492	Allocate funds for Title I set aside.
4900	5860	Afterschool Twilight (rolls to 3010)	\$125,404	Allocate funds for Title I set aside.
Net Change to Expenditures/Interfund Transfers Out			<u>\$91,829</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	\$36,900	Increase budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$36,900</u>	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
9010	9010	Site Reimbursable	\$221,035	Establish budget for Student Store Tech. at various sites.
4010	9309	Library Technician Donations	\$27,682	Declare additional donations.
5040	9506	Student Teaching/NU	\$1,200	Increase budget to reflect amended award.
5260	9631	Vandalism @ LCHS; D/L: 6/1/14	\$2,498	Increase budget to reflect property damage/loss.
5260	9632	Theft @ Prairie; D/L: 7/5/14	\$4,680	Increase budget to reflect property damage/loss.
Net Change to Expenditures/Interfund Transfers Out			<u>\$257,095</u>	
Fund 11 - Adult Education				
2930	6015	Adults In Correctional Facilities	\$15,000	Increase budget for computer lab upgrade.
Net Change to Expenditures/Interfund Transfers Out			<u>\$15,000</u>	
Fund 13 - Food Services				
5610	9433	Summer Night Lights	\$7,756	Establish budget based on award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$7,756</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY December 9, 2014
--

		EFB		
		<u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
FUND 01 - ALL				
TOTAL REVENUE		\$ 539,803,262	\$ 540,189,086	\$ 385,824
1xxx	Certificated Salaries	\$ 264,679,226	\$ 265,848,376	\$ 1,169,150
2xxx	Classified Salaries	69,908,114	70,197,928	289,814
3xxx	Employee Benefits	126,178,996	126,642,917	463,921
4xxx	Books & Supplies	44,146,120	42,728,838	(1,417,282)
5xxx	Services, Other Operating Expenses	48,334,476	48,187,870	(146,606)
6xxx	Capital Outlay	65,267	89,267	24,000
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	167,200	167,200	-
73xx	Direct Support/Indirect Costs	(1,718,119)	(1,718,893)	(774)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 556,566,969	\$ 556,949,192	\$ 382,223
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (16,763,707)	\$ (16,760,106)	\$ 3,601
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (18,020,463)	\$ (18,016,862)	\$ 3,601
9791 BEGINNING BALANCE		\$ 64,364,193	\$ 64,364,193	\$ -
9791 ENDING BALANCE		\$ 46,343,730	\$ 46,347,331	\$ 3,601
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 701,055	\$ 701,055	\$ -
9740	Restricted Reserve	19,239,619	19,239,619	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated	15,593,056	15,596,657	3,601
TOTAL RESERVES		\$ 46,343,730	\$ 46,347,331	\$ 3,601

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:24 PM2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - UNRESTRICTED		EFB PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 420,027,703	\$ 420,027,703	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,634,876	14,634,876	-
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,696,084	1,696,084	-
TOTAL REVENUE		\$ 437,803,777	\$ 437,803,777	\$ -
11xx	Teacher Salaries	\$ 188,538,873	\$ 188,538,873	\$ -
12xx	Certif Pupil Support Salaries	8,360,983	8,360,983	-
13xx	Certif Superv & Admin Salaries	16,147,825	16,147,825	-
19xx	Other Certificated Salaries	1,392,548	1,392,548	-
21xx	Classified Instructional Salaries	1,925,680	1,925,680	-
22xx	Classified Support Salary	18,490,498	18,487,876	(2,622)
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,701,407	19,701,407	-
29xx	Other Classified Salaries	1,147,207	1,147,207	-
31xx	STRS	19,204,007	19,204,007	-
32xx	PERS	4,891,254	4,891,254	-
33xx	OASDHI/Medicare	6,536,955	6,536,955	-
34xx	Health & Welfare	42,716,711	42,716,711	-
35xx	Unemployment	125,280	125,280	-
36xx	Worker's Compensation	5,728,447	5,728,447	-
37xx	EGBERT Contribution	14,078,643	14,078,643	-
38xx	PERS Reduction			-
39xx	Life Insurance	1,812,852	1,812,852	-
41xx	Textbooks	2,985,956	2,985,956	-
42xx	Books/Reference Materials	348,008	348,008	-
43xx	Materials & Supplies	15,406,949	15,404,328	(2,621)
44xx	Non-Capitalized Equipment	3,715,470	3,715,470	-
47xx	Food			-
51xx	Sub-agreements for Services	1,468,965	1,468,965	-
52xx	Travel And Conference	1,486,642	1,486,642	-
53xx	Dues And Membership	75,194	75,194	-
54xx	Insurance	2,641,528	2,631,528	(10,000)
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,070,503	2,070,503	-
57xx	Dir Cost For Interpgm/Interfnd	(6,432,395)	(6,417,152)	15,243
58xx	Other Exp Of Districtwide Ops	8,367,430	8,367,430	-
59xx	Communications	1,680,801	1,680,801	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	142,200	142,200	-
73xx	Direct Support/Indirect Costs	(7,836,379)	(7,839,980)	(3,601)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 393,615,615	\$ 393,612,014	\$ (3,601)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 44,188,162	\$ 44,191,763	\$ 3,601
89xx	Other Financing Sources	\$ (50,107,225)	\$ (50,107,225)	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (7,175,819)	\$ (7,172,218)	\$ 3,601
9791	BEGINNING BALANCE	\$ 34,279,930	\$ 34,279,930	\$ -
9791	ENDING BALANCE	\$ 27,104,111	\$ 27,107,712	\$ 3,601
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	561,055	561,055	-
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated Amount	15,593,056	15,596,657	3,601
TOTAL RESERVES		\$ 27,104,111	\$ 27,107,712	\$ 3,601

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:25 PM2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - FEDERAL		EFB PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,144,752	\$ 10,144,752	\$ -
82xx	Federal Revenue	27,960,348	28,052,177	91,829
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 38,105,100	\$ 38,196,929	\$ 91,829
11xx	Teacher Salaries	\$ 5,586,964	\$ 5,587,338	\$ 374
12xx	Certif Pupil Support Salaries	1,589,265	1,589,265	-
13xx	Certif Superv & Admin Salaries	329,942	329,942	-
19xx	Other Certificated Salaries	2,651,649	3,728,892	1,077,243
21xx	Classified Instructional Salaries	746,051	748,241	2,190
22xx	Classified Support Salary	714,680	714,680	-
23xx	Class Supv & Admin Salaries	197,266	197,266	-
24xx	Clerical Technical & Ofc Salary	1,008,869	1,096,036	87,167
29xx	Other Classified Salaries	22,624	22,624	-
31xx	STRS	823,473	917,652	94,179
32xx	PERS	348,965	359,509	10,544
33xx	OASDHI/Medicare	385,035	406,493	21,458
34xx	Health & Welfare	1,669,439	1,855,423	185,984
35xx	Unemployment	9,269	9,818	549
36xx	Worker's Compensation	290,443	315,112	24,669
37xx	EGBERT Contribution	451,009	496,581	45,572
39xx	Life Insurance	9,882	21,459	11,577
41xx	Textbooks			-
42xx	Books/Reference Materials	49,953	49,953	-
43xx	Materials & Supplies	7,836,099	6,365,474	(1,470,625)
44xx	Non-Capitalized Equipment	672,320	673,252	932
51xx	Sub-agreements for Services	10,322,212	10,320,487	(1,725)
52xx	Travel And Conference	155,973	154,623	(1,350)
53xx	Dues and Memberships	330	330	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	24,881	24,881	-
57xx	Dir Cost For Interpgm/Interfnd	860,954	861,714	760
58xx	Other Exp Of Districtwide Ops	572,141	572,371	230
59xx	Communications	11,750	11,750	-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	1,300,877	1,302,978	2,101
TOTAL EXPENDITURES		\$ 38,750,920	\$ 38,842,749	\$ 91,829
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (645,820)	\$ (645,820)	\$ -
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 60,058	\$ 60,058	\$ -
9791 BEGINNING BALANCE		\$ 3,852,889	\$ 3,852,889	\$ -
9791 ENDING BALANCE		\$ 3,912,947	\$ 3,912,947	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,912,947	3,912,947	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 3,912,947	\$ 3,912,947	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - STATE	EFB PROPOSED	PROPOSED	CHANGE
80xx State Revenue Sources	\$ 8,823,155	\$ 8,823,155	\$ -
83xx Other State Revenue	32,334,420	32,334,420	-
85xx Other State Revenue	12,641,628	12,678,528	36,900
86xx Other Local Revenues			-
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 53,799,203	\$ 53,836,103	\$ 36,900
11xx Teacher Salaries	\$ 27,357,046	\$ 27,391,017	\$ 33,971
12xx Certif Pupil Support Salaries	5,473,476	5,473,476	-
13xx Certf Superv & Admin Salaries	345,407	345,407	-
19xx Other Certificated Salaries	3,659,782	3,716,350	56,568
21xx Classified Instructional Salaries	15,656,476	15,661,476	5,000
22xx Classified Support Salary	1,385,388	1,385,388	-
23xx Class Supv & Admin Salaries			-
24xx Clerical Technical & Ofc Salary	713,874	713,874	-
29xx Other Classified Salaries	150,605	153,246	2,641
31xx STRS	2,950,711	2,959,261	8,550
32xx PERS	2,337,264	2,337,264	-
33xx OASDHI/Medicare	2,070,293	2,072,181	1,888
34xx Health & Welfare	13,600,644	13,601,332	688
35xx Unemployment	27,827	27,876	49
36xx Worker's Compensation	1,254,237	1,256,428	2,191
37xx EGBERT Contribution	2,264,115	2,266,621	2,506
38xx PERS Reduction			-
39xx Life Insurance	58,346	58,440	94
41xx Textbooks	1,717,166	1,717,166	-
42xx Books/Reference Materials	58,551	48,051	(10,500)
43xx Materials & Supplies	1,026,559	1,056,371	29,812
44xx Non-Capitalized Equipment	5,558,889	5,577,431	18,542
51xx Sub-agreements for Services	4,837,642	4,740,410	(97,232)
52xx Travel And Conference	471,869	468,594	(3,275)
53xx Dues And Membership	850	850	-
55xx Utilities And Housekeeping Serv			-
56xx Rentals, Repairs & Leases	41,074	39,824	(1,250)
57xx Dir Cost For Interpgm/Interfnd	228,001	195,580	(32,421)
58xx Other Exp Of Districtwide Ops	2,089,390	2,083,865	(5,525)
59xx Communications	13,110	13,049	(61)
64xx New Equipment	10,000	34,000	24,000
65xx Equipment Replacement			-
71xx Tuition	1,752,084	1,752,084	-
72xx Other Transfers Out			-
73xx Direct Support/Indirect Costs	4,218,250	4,218,914	664
74xx Debt Service			-
TOTAL EXPENDITURES	\$ 101,328,926	\$ 101,365,826	\$ 36,900
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (47,529,723)	\$ (47,529,723)	\$ -
89xx Other Financing Sources	\$ 37,757,703	\$ 37,757,703	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (9,772,020)	\$ (9,772,020)	\$ -
9791 BEGINNING BALANCE	\$ 21,483,366	\$ 21,483,366	\$ -
9791 ENDING BALANCE	\$ 11,711,348	\$ 11,711,346	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ -	\$ -	\$ -
9740 Restricted	11,711,346	11,711,346	-
9780 Assigned Amount			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 11,711,346	\$ 11,711,346	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 8, 2014

FUND 01 - LOCAL		EFB PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	10,057,243	10,314,338	257,095
TOTAL REVENUE		\$ 10,095,182	\$ 10,352,277	\$ 257,095
11xx	Teacher Salaries	\$ 2,364,262	\$ 2,364,262	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	92,656	92,656	-
19xx	Other Certificated Salaries	788,548	789,542	994
21xx	Classified Instructional Salaries	-	-	-
22xx	Classified Support Salary	3,154,297	3,173,057	18,760
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	479,614	656,292	176,678
29xx	Other Classified Salaries	3,406	3,406	-
31xx	STRS	268,966	269,054	88
32xx	PERS	461,579	484,582	23,003
33xx	OASDHI/Medicare	361,844	376,813	14,969
34xx	Health & Welfare	1,028,207	1,034,159	5,952
35xx	Unemployment	3,743	3,839	96
36xx	Worker's Compensation	161,831	166,249	4,418
37xx	EGBERT Contribution	242,463	246,517	4,054
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	5,262	6,105	843
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	3,665,360	3,670,089	4,729
44xx	Non-Capitalized Equipment	1,104,549	1,116,998	12,449
47xx	Food	-	-	-
51xx	Sub-agreements for Services	874,450	874,450	-
52xx	Travel And Conference	344,088	344,088	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	523,860	523,860	-
57xx	Dir Cost for Interpgm/Interfnd	5,313,264	5,303,264	(10,000)
58xx	Other Exp Of Districtwide Ops	236,539	236,539	-
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	599,133	599,195	62
TOTAL EXPENDITURES		\$ 22,871,508	\$ 23,128,603	\$ 257,095
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,776,326)	\$ (12,776,326)	\$ -
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,132,682)	\$ (1,132,682)	\$ -
9791	BEGINNING BALANCE	\$ 4,748,008	\$ 4,748,008	\$ -
9791	ENDING BALANCE	\$ 3,615,326	\$ 3,615,326	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,615,326	\$ 3,615,326	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,615,326	\$ 3,615,326	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY December 9, 2014
--

FUND 11 - ADULT EDUCATION		EFB PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,524,868	\$ 1,524,868	\$ -
83xx	Other State Revenue	897,500	897,500	-
85xx	Other State Revenue	78,663	78,663	-
86xx	Other Local Revenues	1,181,551	1,181,551	-
TOTAL REVENUE		\$ 3,682,582	\$ 3,682,582	\$ -
11xx	Teacher Salaries	\$ 1,355,043	\$ 1,355,043	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	287,282	287,282	-
19xx	Other Certificated Salaries	6,761	6,761	-
21xx	Classified Instructional Salaries	28,981	28,981	-
22xx	Classified Support Salary	615,365	615,365	-
24xx	Clerical Technical & Ofc Salary	346,119	346,119	-
31xx	STRS	134,816	134,816	-
32xx	PERS	112,672	112,672	-
33xx	OASDHI/Medicare	100,630	100,630	-
34xx	Health & Welfare	446,958	446,958	-
35xx	Unemployment	1,314	1,314	-
36xx	Worker's Compensation	59,391	59,391	-
37xx	EGBERT Contribution	109,575	109,575	-
39xx	Life Insurance	2,603	2,603	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	117,313	117,313	-
43xx	Materials & Supplies	617,016	617,016	-
44xx	Non-Capitalized Equipment	12,098	26,324	14,226
51xx	Sub-agreements for Services	191,595	191,595	-
52xx	Travel And Conference	28,385	28,385	-
53xx	Dues And Membership	670	670	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	43,639	43,639	-
57xx	Dir Cost For Interpgm/Interfnd	7,553	7,553	-
58xx	Other Exp Of Districtwide Ops	101,072	101,072	-
59xx	Communications	11,486	11,486	-
73xx	Direct Support/Indirect Costs	193,175	193,949	774
TOTAL EXPENDITURES		\$ 4,931,512	\$ 4,946,512	\$ 15,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,248,930)	\$ (1,263,930)	\$ (15,000)
89xx	Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (171,842)	\$ (186,842)	\$ (15,000)
9791 BEGINNING BALANCE		\$ 2,243,963	\$ 2,243,963	\$ -
9791 ENDING BALANCE		\$ 2,072,121	\$ 2,057,121	\$ (15,000)
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 949,175	\$ 949,175	-
9780	Assigned Amount	1,122,946	1,107,946	(15,000)
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,072,121	\$ 2,057,121	\$ (15,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 13 - CAFETERIA	EFB PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 15,687,635	\$ 15,687,635	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,774,791	7,782,547	7,756
TOTAL REVENUE	\$ 24,662,426	\$ 24,670,182	\$ 7,756
22xx Classified Support Salary	\$ 6,658,231	\$ 6,660,628	\$ 2,397
23xx Class Supv & Admin Salaries	704,738	704,738	-
24xx Clerical Technical & Ofc Salary	189,700	189,700	-
32xx PERS	818,842	818,842	-
33xx OASDHI/Medicare	575,991	576,175	184
34xx Health & Welfare	2,097,348	2,097,348	-
35xx Unemployment	3,803	3,804	1
36xx Worker's Compensation	170,991	171,045	54
37xx EGBERT Contribution	466,492	466,516	24
39xx Life Insurance	12,988	12,988	-
43xx Materials & Supplies	1,897,534	1,897,534	-
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,700,053	8,703,731	3,678
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekeeping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	(8,509)	(7,091)	1,418
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES	\$ 24,711,824	\$ 24,719,580	\$ 7,756
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (49,398)	\$ (49,398)	\$ -
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (49,398)	\$ (49,398)	\$ -
9791 BEGINNING BALANCE	\$ 6,083,775	\$ 6,083,775	\$ -
9791 ENDING BALANCE	\$ 6,034,377	\$ 6,034,377	\$ -
COMPONENTS OF ENDING BALANCE			
9712 Stores	\$ 1,182,630	\$ 1,182,630	\$ -
9713 Prepaid Expenditures			-
9740 Restricted	4,792,872	4,792,872	-
9780 Assigned Amount	58,875	58,875	-
9789 Reserve for Economic Uncertainties			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 6,034,377	\$ 6,034,377	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
SEPTEMBER 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 49 - SPECIAL PROJECTS	EFB PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 160,396	\$ 160,396	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	18,000	18,000	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	10,100	15,100	5,000
57xx Dir Cost For Interpgm/Interfnd	9,565	9,565	-
58xx Other Exp of Districtwide Ops	212,541	212,541	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	207,641	205,641	(2,000)
62xx New Buildings & Improv of Bldgs	248,500	260,500	12,000
64xx New Equipment	4,218	16,218	12,000
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 2,742,830	\$ 2,769,830	\$ 27,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (2,582,434)	\$ (2,609,434)	\$ (27,000)
89xx Other Financing Sources	\$ 1,168,250	\$ 1,168,250	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,414,184)	\$ (1,441,184)	\$ (27,000)
9791 BEGINNING BALANCE	\$ 10,378,919	\$ 10,378,919	\$ -
9791 ENDING BALANCE	\$ 8,964,735	\$ 8,937,735	\$ (27,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,494,231	\$ 1,494,231	\$ -
9780 Assigned Amount	7,470,504	7,443,504	(27,000)
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 8,964,735	\$ 8,937,735	\$ (27,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR ENDING FUND BALANCE, 2014 - BUDGET TRANSFER DETAIL December 9, 2014
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
4900	0140	GATE	\$12,457	2013-14 deferred revenue.
4040	0267	Nat Board Cert Teacher Incentive Grant	\$17,630	2013-14 deferred revenue.
4470	0271	Peer Assistance Review Program (PAR)	\$28,563	2013-14 deferred revenue.
4900	0286	Eng Language Acquisition Program	\$24,516	2013-14 deferred revenue.
4040	0325	SD:Admin Training AB430	\$94,852	2013-14 deferred revenue.
4250	0370	Specialized Secondary (SSP)	\$104,350	2013-14 deferred revenue.
4250	0377	Career & Technical Education Equip & Sup	\$138,362	2013-14 deferred revenue.
4900	0395	Schl & Lib Improv Bick (SLIB)	\$144,756	2013-14 deferred revenue.
Net Change to Revenue/Other Financing Sources			<u>\$565,486</u>	
General Fund - Unrestricted Programs				
1580	0000	Summer School/Extended Learning (TK-6)	\$1,024,093	2013-14 carryover.
2180	0000	Summer School/Extended Learning (7-8)	\$307,735	2013-14 carryover.
2280	0000	Summer School/Extended Learning (9-12)	\$539,324	2013-14 carryover.
2380	0000	Saturday School Allocation (TK-12)	\$7,161	2013-14 carryover.
2480	0000	Summer School/Extended Learning	(\$2,484)	2013-14 carryover.
4700	0000	Summer School Administration	\$540,508	2013-14 carryover.
5222	0000	Revenue Limit & Transfers	(\$391,072)	Declare additional indirect credits.
5659	0000	Duplicating Services - Credit	\$0	Realign existing resources.
5690	0000	Transportation - Field Trips	\$0	Realign existing resources.
7150	0000	EL Supplemental Program Services TK-6	\$4,166	2013-14 carryover.
7240	0000	Supplemental Program Services 7-12	\$2,912	2013-14 carryover.
7245	0000	Secondary Title I Program	\$2,792	2013-14 carryover.
7250	0000	EL Supplemental Program Services 7-12	\$1,617	2013-14 carryover.
4900	0140	GATE	\$12,457	2013-14 carryover.
4040	0267	Nat Board Cert Teacher Incentive Grant	\$17,630	2013-14 carryover.
4470	0271	Peer Assistance Review Program (PAR)	\$28,563	2013-14 carryover.
4900	0286	Eng Language Acquisition Program	\$24,516	2013-14 carryover.
4040	0325	SD:Admin Training AB430	\$94,852	2013-14 carryover.
4250	0370	Specialized Secondary (SSP)	\$104,350	2013-14 carryover.
4250	0377	Career & Technical Education Equip & Sup	\$138,362	2013-14 carryover.
4900	0395	Schl & Lib Improv Bick (SLIB)	\$144,756	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u>\$2,602,238</u>	
General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic & Neglected	\$789,339	2013-14 carryover.
4900	3010	NCLB: Title I, Part A, Basic & Neglected	\$3,398,089	2013-14 carryover.
3771	3312	Special Education: IDEA Local Assistance	\$193,235	2013-14 carryover.
3711	3345	Special Education: IDEA Preschool Staff Dev	\$2,019	2013-14 carryover.
4250	3550	Voc & Applied Tech Secondary II	\$27,459	2013-14 carryover.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$901,811	2013-14 carryover.
4040	4036	NCLB: Title II, Admin Train	\$41,291	2013-14 carryover.
4040	4050	NCLB: Title II, Part B, CaMSP	\$173,241	2013-14 carryover.
4900	4124	NCLB: Title IV, Part B, 21st CCLC	\$115,897	2013-14 carryover.
4900	4203	Title III - Limited English Proficiency (LEP)	\$529,554	2013-14 carryover.
4900	4510	Indian Education	\$7,201	2013-14 carryover.
4040	5822	CA Math and Science Partnership Program	\$90,127	2013-14 carryover.
4350	5825	Elementary School Counseling	\$910,736	2013-14 carryover.
5080	5826	Safe Routes to School	\$354,763	2013-14 carryover.
4030	5830	Promise Grant	\$317,004	2013-14 carryover.
4020	5832	California GEAR UP	\$84,324	2013-14 carryover.
4020	5835	National Endowment for the Arts - Art Works	\$20,099	2013-14 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR ENDING FUND BALANCE, 2014 - BUDGET TRANSFER DETAIL December 9, 2014
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Federal Programs (continued)				
4900	5855	Program Improvement - General	\$245,896	2013-14 carryover.
4900	5858	Afterschool Twilight - Site (rolls to 3010)	\$134,046	2013-14 carryover.
4900	5859	Title 1 Professional Learning (rolls to 3010)	\$193,711	2013-14 carryover.
4900	5860	Afterschool Twilight (rolls to 3010)	\$43,848	2013-14 carryover.
4900	5861	ASSETs Family Literacy (rolls to 4124)	\$23,881	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u>\$8,597,571</u>	
General Fund - State Programs				
4250	6385	California Partnership Academies (SB 70)	\$125,535	2013-14 carryover.
4250	6386	CPAs: Green and Clean Academies (SBX 11)	\$185,600	2013-14 carryover.
3771	6512	Special Education: Mental Health Services	\$1,544,237	2013-14 carryover.
4250	7220	Partnership Academies Program (Prop 98)	\$193,800	2013-14 carryover.
4250	7370	Specialized Secondary (SSP)	\$559	2013-14 carryover.
4040	7405	Common Core Standards Implementation	\$1,838,049	2013-14 carryover.
5510	7405	Common Core Standards Implementation	\$6,850,298	2013-14 carryover.
4250	7886	Green Academy Supplemental Funds	\$13,216	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u>\$10,751,294</u>	
General Fund - Local Programs				
5222	9010	Site Reimbursable	(\$250,000)	Decrease indirect credits.
5516	9012	Virtual Server	\$1,570	2013-14 carryover.
4455	9020	Lost/Damaged Textbooks Reimbursement	\$310,077	2013-14 carryover.
5510	9030	Education Technology K-12 Voucher	\$246,621	2013-14 carryover.
4250	9061	ROP CNA Adult Class	\$5,932	2013-14 carryover.
4250	9063	ROP Medical Assisting	\$655	2013-14 carryover.
4020	9145	SCOE AVID	\$195	2013-14 carryover.
4040	9251	Teacher Education Institute - SFSU	\$73,001	2013-14 carryover.
4040	9254	Region One Interns	\$6,517	2013-14 carryover.
4235	9301	Loren Roberts Golf Donation	\$1,787	2013-14 carryover.
4010	9302	Intel Volunteer Grant Program	\$32,273	2013-14 carryover.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$28,076	2013-14 carryover.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$44,412	2013-14 carryover.
4030	9305	Miscellaneous Site Donations (<\$1000)	\$25	2013-14 carryover.
4590	9305	Miscellaneous Site Donations (<\$1000)	\$425	2013-14 carryover.
4900	9305	Miscellaneous Site Donations (<\$1000)	\$539	2013-14 carryover.
4010	9306	Art in Residency Program - Sims	\$198	2013-14 carryover.
2150	9307	PSAT Donations	\$3,545	2013-14 carryover.
2200	9307	PSAT Donations	\$12,388	2013-14 carryover.
4020	9308	Manuf Prod & Tech Acad Donation	\$686	2013-14 carryover.
4020	9310	Sports Careers Academy Donations	\$255	2013-14 carryover.
4350	9312	Homeless Program Donations	\$1,270	2013-14 carryover.
4350	9313	Healthy Start Donations	\$3,043	2013-14 carryover.
5280	9314	Muriel Vint Memorial - 9-12 Band	\$3,514	2013-14 carryover.
4020	9315	Castellan Memorial Fund	\$5,990	2013-14 carryover.
4350	9316	Healthy Families - Reese Elementary School	\$143	2013-14 carryover.
4350	9317	Positive Youth Development Program Donations	\$1,549	2013-14 carryover.
0050	9319	Awards Donations	\$1,051	2013-14 carryover.
0055	9320	Attendance Campaign Donations	\$4,555	2013-14 carryover.
4900	9321	ASSETs Family Literacy Donations	\$2,389	2013-14 carryover.
4900	9322	Twilight Donations	\$3,428	2013-14 carryover.
4020	9323	Elk Grove Area Aquatic Sports Foundation	\$35,000	2013-14 carryover.
4020	9324	Adopt our Wolves - EPMS	\$434	2013-14 carryover.
4020	9325	Teens for Tolerance - JRMS	\$3,190	2013-14 carryover.
4010	9326	VAPA Program - Arlene Hein	\$154	2013-14 carryover.
1510	9327	Kaiser-Get Moving!	\$1,854	2013-14 carryover.
2150	9327	Kaiser-Get Moving!	\$125	2013-14 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR ENDING FUND BALANCE, 2014 - BUDGET TRANSFER DETAIL December 9, 2014
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Local Programs (continued)				
2540	9327	Kaiser-Get Moving!	\$3	2013-14 carryover.
4010	9328	Mervyns Donations - Elementary	\$74	2013-14 carryover.
4010	9329	Library/Learning Center Donations - McKee	\$4,325	2013-14 carryover.
4010	9331	Hein Donations	\$13	2013-14 carryover.
4020	9332	Huang Donation/HEMS	\$10,000	2013-14 carryover.
0055	9333	Energy Conservation	\$1,326	2013-14 carryover.
4020	9334	Library Personnel Donations	\$163	2013-14 carryover.
4020	9335	Voluntary Athletic Contributions (VAC)	\$123,394	2013-14 carryover.
4020	9338	Athletic Donation	\$2,000	2013-14 carryover.
4020	9340	Adopt Our Falcons	\$2,378	2013-14 carryover.
4010	9342	Feickert Elementary Donation	\$30	2013-14 carryover.
4020	9343	Futton Inc/US China Homestay Network	\$2,053	2013-14 carryover.
4020	9372	CA Milk Processor Board - LCHS	\$2,300	2013-14 carryover.
4020	9373	LCHS: Business Academy	\$3,755	2013-14 carryover.
4020	9376	Jazz Dance Donations - LCHS	\$2,049	2013-14 carryover.
4010	9402	PG&E Bright Ideas Grant	\$681	2013-14 carryover.
4020	9402	PG&E Bright Ideas Grant	\$4,313	2013-14 carryover.
4020	9403	State Farm - Solar Case Project	\$672	2013-14 carryover.
4020	9406	SMUD - Don't Trash the Trails Project - MTHS	\$304	2013-14 carryover.
4020	9408	Caring For Our Watersheds	\$1,802	2013-14 carryover.
4020	9413	Yolo/Don't Trash Trails - MTHS	\$130	2013-14 carryover.
4010	9415	Hawk Academy - Hein Elementary	\$6,200	2013-14 carryover.
4900	9416	Yocha Dehe Community Fund	\$10,000	2013-14 carryover.
4020	9419	United Health Heros	\$160	2013-14 carryover.
4020	9421	UCCI Pathways Grant - PGHS	\$75	2013-14 carryover.
4020	9422	Sac Kings Community Foundation - LCHS	\$1,109	2013-14 carryover.
5610	9423	Shaping Healthy Choices (SHCP)	\$3,000	2013-14 carryover.
4040	9424	Math Generation CCSS	\$5,017,529	2013-14 carryover.
4900	9425	Summer Matters - Sacramento	\$1,051	2013-14 carryover.
4250	9426	Map Your Future - K-12 (City of Elk Grove)	\$351	2013-14 carryover.
5510	9430	Microsoft Voucher - 3rd Distribution	\$1,563,337	2013-14 carryover.
4020	9431	Healthy Eating Active Living Zone	\$2,219	2013-14 carryover.
4020	9432	Raley's Search - MTHS	\$5,000	2013-14 carryover.
4900	9503	Migrant Education - Franklin Elementary	\$38,691	2013-14 carryover.
4250	9505	CACHE Kaiser Grant - VHS	\$10,351	2013-14 carryover.
5040	9506	Student Teaching/NU	\$3,509	2013-14 carryover.
4010	9508	Community Foundation	\$35,851	2013-14 carryover.
4020	9508	Community Foundation	\$878	2013-14 carryover.
4030	9508	Community Foundation	\$82	2013-14 carryover.
4040	9510	Education and Environment Initiative (EEI)	\$590	2013-14 carryover.
4010	9511	State Street Great Ideas Grant	\$891	2013-14 carryover.
4010	9512	Free to Learn - Center Youth Citizenship	\$1,915	2013-14 carryover.
4010	9515	Reaching Resolution - CYC	\$221	2013-14 carryover.
4010	9516	Stormwater Quality	\$1,028	2013-14 carryover.
4020	9517	Elk Grove Rotary Foundation	\$1,021	2013-14 carryover.
4020	9518	SMUD - Laguna Creek High School	\$4,400	2013-14 carryover.
4030	9519	Schwab Collaborative Challenge	\$16,033	2013-14 carryover.
4010	9520	Great Valley Center Success Fund	\$8	2013-14 carryover.
4020	9520	Great Valley Center Success Fund	\$613	2013-14 carryover.
5610	9521	Harvest of the Month	\$19,044	2013-14 carryover.
4020	9522	Robotics - COHS (Intuitive Surgical Operations)	\$314	2013-14 carryover.
4250	9523	Safeway Foundation	\$562	2013-14 carryover.
4020	9525	Robotics Team - LCHS	\$2,000	2013-14 carryover.
4250	9529	STEPS Academy/Project Lead The Way	\$5,326	2013-14 carryover.
4250	9530	Ford Pass	\$90,529	2013-14 carryover.
4020	9532	Sac Kings Foundation VAPA Grant - FLHS	\$605	2013-14 carryover.
4040	9536	Kaiser Fire Up Your Feet	\$19,224	2013-14 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR ENDING FUND BALANCE, 2014 - BUDGET TRANSFER DETAIL December 9, 2014
--

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Local Programs (continued)				
4250	9538	Jordan Fundamentals Grant	\$79	2013-14 carryover.
4010	9539	Target Donations	\$1,595	2013-14 carryover.
4020	9539	Target Donations	\$281	2013-14 carryover.
5610	9540	Produce Box Program Rebate - FNS	\$1,076	2013-14 carryover.
0050	9544	Stupski Foundation	\$5,514	2013-14 carryover.
2540	9545	Toolbox for Education	\$506	2013-14 carryover.
4010	9545	Toolbox for Education	\$210	2013-14 carryover.
4020	9545	Toolbox for Education	\$3,077	2013-14 carryover.
4040	9546	Ride to the Refuge	\$1,260	2013-14 carryover.
4250	9547	Project Lead the Way - NextEd (VHS/FLHS)	\$14,042	2013-14 carryover.
4020	9552	CAPP Demonstration Grant - Florin HS	\$64,347	2013-14 carryover.
4030	9558	Kerr ILS - Volunteer Donations	\$2,057	2013-14 carryover.
4010	9564	Safe Routes to School - Tsukamoto	\$208	2013-14 carryover.
4250	9566	EDS Technology Grant	\$93	2013-14 carryover.
5510	9566	EDS Technology Grant	\$33	2013-14 carryover.
4040	9571	University of Southern Maine - SEED	\$304	2013-14 carryover.
4010	9575	Lowe's Charitable & Educational Foundation	\$5,376	2013-14 carryover.
5680	9576	Bus Replacement Fund	\$120,465	2013-14 carryover.
4010	9578	Teaching It Forward Grant - Reese ES	\$177	2013-14 carryover.
4010	9580	Best Buy Grant - Butler ES	\$24	2013-14 carryover.
4020	9581	Air and Waste Management Association	\$232	2013-14 carryover.
4010	9583	The NEA Foundation	\$4,308	2013-14 carryover.
5610	9587	Schwan's Equipment Grant	\$3,000	2013-14 carryover.
4010	9588	Barona Education Grant - Castello ES	\$327	2013-14 carryover.
5510	9591	Forensic Technology Services for SCOE	\$1,041	2013-14 carryover.
4010	9592	Sharing the Dream: Bird Chasers - Prairie ES	\$151	2013-14 carryover.
4020	9598	CAL-STAT Professional Development - EPMS	\$1,200	2013-14 carryover.
5260	9601	School Insurance Authority Payments	\$380,927	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$8,244,458</u></u>	
Fund 09 - Charter School				
2810	0275	Teacher Recruitment & Retent	\$3,613	2013-14 carryover.
2810	0395	Schl & Lib Improv Bkck (SLIB)	\$19	2013-14 carryover.
2810	0396	Discretionary Site Block Grant	\$1,441	2013-14 carryover.
2810	0398	Instr Mtls Suppls Equ Tech	\$453	2013-14 carryover.
2810	0760	Art & Music Block Grant	\$64	2013-14 carryover.
2810	0761	Arts, Music & PE	\$8,717	2013-14 carryover.
2810	6230	Clean Energy Jobs Act (Prop 39)	\$51,341	2013-14 carryover.
2810	7405	Common Core Standards Implementation	\$52,652	2013-14 carryover.
2810	9305	Miscellaneous Site Donations (<\$1000)	\$500	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$118,800</u></u>	
Fund 11 - Adult Education				
4280	5808	Citizenship and Integration Grant	\$71,268	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$71,268</u></u>	
Fund 12 - Child Development				
4115	5210	Head Start	\$135,058	2013-14 carryover.
4115	5211	Head Start - PA 20	\$333	2013-14 carryover.
4115	6145	CD: Facility Renovation & Repair	\$49,628	2013-14 carryover.
4115	9305	Miscellaneous Site Donations (<\$1000)	\$4,894	2013-14 carryover.
4115	9554	University of Texas	\$96,994	2013-14 carryover.
4115	9569	School Readiness Planning	\$1,229	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$288,136</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing resources.
5610	5829	Healthier US School Challenge (HUSSC)	\$14,401	2013-14 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u>\$14,401</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

11/25/2014
3:07 PM

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - ALL		AUGUST PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 521,944,198	\$ 539,803,262	\$ 17,859,064
1xxx	Certificated Salaries	\$ 257,618,351	\$ 264,679,226	\$ 7,060,875
2xxx	Classified Salaries	69,356,091	69,908,114	552,023
3xxx	Employee Benefits	124,383,163	126,178,996	1,795,833
4xxx	Books & Supplies	27,267,519	44,146,120	16,878,601
5xxx	Services, Other Operating Expenses	44,415,602	48,334,476	3,918,874
6xxx	Capital Outlay	65,267	65,267	-
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	167,200	167,200	-
73xx	Direct Support/Indirect Costs	(1,707,474)	(1,718,119)	(10,645)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 526,371,408	\$ 556,566,969	\$ 30,195,561
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (4,427,210)	\$ (16,763,707)	\$ (12,336,497)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (5,683,966)	\$ (18,020,463)	\$ (12,336,497)
9791	BEGINNING BALANCE	\$ 45,898,581	\$ 64,364,193	\$ 18,465,612
9791	ENDING BALANCE	\$ 40,214,615	\$ 46,343,730	\$ 6,129,115
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 687,168	\$ 701,055	\$ 13,887
9740	Restricted Reserve	17,758,240	19,239,619	1,481,379
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated	10,959,207	15,593,056	4,633,849
TOTAL RESERVES		\$ 40,214,615	\$ 46,343,730	\$ 6,129,115

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:07 PM2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - UNRESTRICTED		AUGUST PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 420,027,703	\$ 420,027,703	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,069,390	14,634,876	565,486
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,696,084	1,696,084	-
TOTAL REVENUE		\$ 437,238,291	\$ 437,803,777	\$ 565,486
11xx	Teacher Salaries	\$ 188,240,550	\$ 188,538,873	\$ 298,323
12xx	Certif Pupil Support Salaries	8,358,743	8,360,983	2,240
13xx	Certif Superv & Admin Salaries	16,092,959	16,147,825	54,866
19xx	Other Certificated Salaries	1,377,169	1,392,548	15,379
21xx	Classified Instructional Salaries	1,923,626	1,925,680	2,054
22xx	Classified Support Salary	18,430,416	18,490,498	60,082
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,677,444	19,701,407	23,963
29xx	Other Classified Salaries	1,147,207	1,147,207	-
31xx	STRS	19,174,576	19,204,007	29,431
32xx	PERS	4,886,336	4,891,254	4,918
33xx	OASDHI/Medicare	6,527,081	6,536,955	9,874
34xx	Health & Welfare	42,716,711	42,716,711	-
35xx	Unemployment	125,080	125,280	200
36xx	Worker's Compensation	5,719,137	5,728,447	9,310
37xx	EGBERT Contribution	14,071,172	14,078,643	7,471
38xx	PERS Reduction			-
39xx	Life Insurance	1,812,850	1,812,852	2
41xx	Textbooks	2,985,956	2,985,956	-
42xx	Books/Reference Materials	348,032	348,008	(24)
43xx	Materials & Supplies	12,882,868	15,406,949	2,524,081
44xx	Non-Capitalized Equipment	3,715,470	3,715,470	-
47xx	Food			-
51xx	Sub-agreements for Services	1,376,753	1,468,965	92,212
52xx	Travel And Conference	1,486,642	1,486,642	-
53xx	Dues And Membership	75,194	75,194	-
54xx	Insurance	2,641,528	2,641,528	-
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,070,503	2,070,503	-
57xx	Dir Cost For Interprgm/Interfnd	(6,276,085)	(6,432,395)	(156,310)
58xx	Other Exp Of Districtwide Ops	8,367,430	8,367,430	-
59xx	Communications	1,680,522	1,680,801	279
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	142,200	142,200	-
73xx	Direct Support/Indirect Costs	(7,460,266)	(7,836,379)	(376,113)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 391,013,377	\$ 393,615,615	\$ 2,602,238
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 46,224,914	\$ 44,188,162	\$ (2,036,752)
89xx	Other Financing Sources	\$ (50,107,225)	\$ (50,107,225)	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (5,139,067)	\$ (7,175,819)	\$ (2,036,752)
9791	BEGINNING BALANCE	\$ 27,209,791	\$ 34,278,930	\$ 7,070,139
9791	ENDING BALANCE	\$ 22,070,724	\$ 27,104,111	\$ 5,033,387
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	161,517	561,055	399,538
9713	Prepaid Expenditures			-
9780	Assigned			-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated Amount	10,959,207	15,593,056	4,633,849
TOTAL RESERVES		\$ 22,070,724	\$ 27,104,111	\$ 5,033,387

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:07 PM2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - FEDERAL		AUGUST PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 9,949,498	\$ 10,144,752	\$ 195,254
82xx	Federal Revenue	19,558,031	27,960,348	8,402,317
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 29,507,529	\$ 38,105,100	\$ 8,597,571
11xx	Teacher Salaries	\$ 5,475,594	\$ 5,586,964	\$ 111,370
12xx	Certif Pupil Support Salaries	1,073,108	1,589,265	516,157
13xx	Certif Superv & Admin Salaries	329,942	329,942	-
19xx	Other Certificated Salaries	2,074,588	2,651,649	577,061
21xx	Classified Instructional Salaries	728,385	746,051	17,666
22xx	Classified Support Salary	577,600	714,680	137,080
23xx	Class Supv & Admin Salaries	-	197,266	197,266
24xx	Clerical Technical & Ofc Salary	1,000,058	1,008,869	8,811
29xx	Other Classified Salaries	22,624	22,624	-
31xx	STRS	719,101	823,473	104,372
32xx	PERS	309,229	348,965	39,736
33xx	OASDHI/Medicare	338,024	385,035	47,011
34xx	Health & Welfare	1,445,683	1,669,439	223,756
35xx	Unemployment	5,710	9,269	3,559
36xx	Worker's Compensation	256,890	290,443	33,553
37xx	EG8ERT Contribution	398,872	451,009	52,137
39xx	Life Insurance	8,771	9,882	1,111
41xx	Textbooks			-
42xx	Books/Reference Materials	46,913	49,953	3,040
43xx	Materials & Supplies	2,212,721	7,836,099	5,623,378
44xx	Non-Capitalized Equipment	627,381	672,320	44,939
51xx	Sub-agreements for Services	9,958,318	10,322,212	363,894
52xx	Travel And Conference	86,454	155,973	69,519
53xx	Dues and Memberships	330	330	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	24,881	24,881	-
57xx	Dir Cost For Interpgm/Interfnd	843,181	860,954	17,773
58xx	Other Exp Of Districtwide Ops	528,308	572,141	43,833
59xx	Communications	6,750	11,750	5,000
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	945,328	1,300,877	355,549
TOTAL EXPENDITURES		\$ 30,153,349	\$ 38,750,920	\$ 8,597,571
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (645,820)	\$ (645,820)	\$ -
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 60,058	\$ 60,058	\$ -
9791	BEGINNING BALANCE	\$ 4,484,210	\$ 3,862,888	\$ (631,321)
9791	ENDING BALANCE	\$ 4,544,268	\$ 3,912,947	\$ (631,321)
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	4,544,268	3,912,947	(631,321)
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 4,544,268	\$ 3,912,947	\$ (631,321)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
3:07 PM

2014/15 FISCAL YEAR ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY December 9, 2014

FUND 01 - STATE		AUGUST PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 8,823,155	\$ 8,823,155	\$ -
83xx	Other State Revenue	32,334,420	32,334,420	-
85xx	Other State Revenue	12,122,918	12,641,628	518,710
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 53,280,493	\$ 53,799,203	\$ 518,710
11xx	Teacher Salaries	\$ 26,208,659	\$ 27,357,046	\$ 1,148,387
12xx	Certif Pupil Support Salaries	4,500,644	5,473,476	972,832
13xx	Certif Superv & Admin Salaries	345,407	345,407	-
19xx	Other Certificated Salaries	3,120,155	3,659,782	539,627
21xx	Classified Instructional Salaries	15,656,476	15,656,476	-
22xx	Classified Support Salary	1,385,388	1,385,388	-
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	709,885	713,874	3,989
29xx	Other Classified Salaries	150,605	150,605	-
31xx	STRS	2,800,819	2,950,711	149,892
32xx	PERS	2,222,282	2,337,264	114,982
33xx	OASDHI/Medicare	1,971,091	2,070,293	99,202
34xx	Health & Welfare	13,467,952	13,600,644	132,692
35xx	Unemployment	26,495	27,827	1,332
36xx	Worker's Compensation	1,194,278	1,254,237	59,959
37xx	EGBERT Contribution	2,203,427	2,264,115	60,688
38xx	PERS Reduction			-
39xx	Life Insurance	57,829	58,346	517
41xx	Textbooks	1,717,166	1,717,166	-
42xx	Books/Reference Materials	38,893	58,551	19,658
43xx	Materials & Supplies	904,151	1,026,559	122,408
44xx	Non-Capitalized Equipment	301,800	5,558,889	5,257,089
51xx	Sub-agreements for Services	4,837,642	4,837,642	-
52xx	Travel And Conference	231,294	471,869	240,575
53xx	Dues And Membership	850	850	-
55xx	Utilities And Housekeeping Serv			-
56xx	Rentals, Repairs & Leases	36,074	41,074	5,000
57xx	Dir Cost For Interpgm/Interfnd	165,168	228,001	62,833
58xx	Other Exp Of Districtwide Ops	356,991	2,089,390	1,732,399
59xx	Communications	12,610	13,110	500
64xx	New Equipment	10,000	10,000	-
65xx	Equipment Replacement			-
71xx	Tuition	1,752,084	1,752,084	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	4,191,517	4,218,250	26,733
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 90,577,632	\$ 101,328,926	\$ 10,751,294
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (37,297,139)	\$ (47,529,723)	\$ (10,232,584)
89xx	Other Financing Sources	\$ 37,757,703	\$ 37,757,703	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 460,564	\$ (9,772,020)	\$ (10,232,584)
9791	BEGINNING BALANCE	\$ 10,413,282	\$ 21,483,366	\$ 11,070,084
9791	ENDING BALANCE	\$ 10,873,848	\$ 11,711,346	\$ 837,500
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 385,651	\$ -	\$ (385,651)
9740	Restricted	10,488,195	11,711,346	1,223,151
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 10,873,846	\$ 11,711,346	\$ 837,500

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p align="center">2014/15 FISCAL YEAR ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY December 9, 2014</p>

FUND 01 - LOCAL		AUGUST PROPOSED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	1,879,946	10,057,243	8,177,297
TOTAL REVENUE		\$ 1,917,885	\$ 10,095,182	\$ 8,177,297
11xx	Teacher Salaries	\$ 247,211	\$ 2,364,262	\$ 2,117,051
12xx	Certif Pupil Support Salaries			-
13xx	Certif Superv & Admin Salaries	91,086	92,656	1,570
19xx	Other Certificated Salaries	82,536	788,548	706,012
21xx	Classified Instructional Salaries		-	-
22xx	Classified Support Salary	3,152,323	3,154,297	1,974
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	383,882	479,614	95,732
29xx	Other Classified Salaries	-	3,406	3,406
31xx	STRS	34,774	268,966	234,192
32xx	PERS	451,636	461,579	9,943
33xx	OASDHI/Medicare	312,104	361,844	49,740
34xx	Health & Welfare	848,860	1,028,207	179,347
35xx	Unemployment	2,287	3,743	1,456
36xx	Worker's Compensation	102,797	161,831	59,034
37xx	EGBERT Contribution	166,620	242,463	75,843
38xx	PERS Reduction			-
39xx	Life Insurance	4,689	5,262	573
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,335,502	3,665,360	2,329,858
44xx	Non-Capitalized Equipment	150,375	1,104,549	954,174
47xx	Food			-
51xx	Sub-agreements for Services		874,450	874,450
52xx	Travel And Conference	6,139	344,088	337,949
53xx	Dues And Membership		-	-
54xx	Insurance		-	-
55xx	Utilities And Housekeeping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	521,760	523,860	2,100
57xx	Dir Cost for Interpgm/Interfnd	5,238,995	5,313,264	74,269
58xx	Other Exp Of Districtwide Ops	84,539	236,539	152,000
59xx	Communications	20,521	21,120	599
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	615,947	599,133	(16,814)
TOTAL EXPENDITURES		\$ 14,627,050	\$ 22,871,508	\$ 8,244,458
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,709,165)	\$ (12,776,326)	\$ (67,161)
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,065,521)	\$ (1,132,682)	\$ (67,161)
9791	BEGINNING BALANCE	\$ 3,791,298	\$ 4,748,008	\$ 956,710
9791	ENDING BALANCE	\$ 2,725,777	\$ 3,615,326	\$ 889,549
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 2,725,777	\$ 3,615,326	\$ 889,549
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 2,725,777	\$ 3,615,326	\$ 889,549

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 09 - CHARTER SCHOOL		AUGUST PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 2,128,185	\$ 2,128,185	\$ -
82xx	Federal Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	63,887	63,887	-
86xx	Other Local Revenues	10,000	10,500	500
TOTAL REVENUE		\$ 2,202,072	\$ 2,202,572	\$ 500
11xx	Teacher Salaries	\$ 1,089,560	\$ 1,089,560	\$ -
13xx	Certif Superv & Admin Salaries	113,837	113,837	-
19xx	Other Certificated Salaries	42,673	42,673	-
21xx	Classified Instructional Salaries	15,423	15,423	-
22xx	Classified Support Salary	37,636	37,636	-
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	73,669	73,669	-
29xx	Other Classified Salaries	2,000	2,000	-
31xx	STRS	102,801	102,801	-
32xx	PERS	14,241	14,241	-
33xx	OASDHI/Medicare	29,448	29,448	-
34xx	Health & Welfare	139,391	139,391	-
35xx	Unemployment	698	698	-
36xx	Worker's Compensation	31,383	31,383	-
37xx	EGBERT Contribution	44,438	44,438	-
39xx	Life Insurance	797	797	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	30,526	83,178	52,652
43xx	Materials & Supplies	90,651	105,458	14,807
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	6,523	6,523	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	12,623	63,964	51,341
57xx	Dir Cost For Interpgm/Interfnd	7,383	7,383	-
58xx	Other Exp Of Districtwide Ops	21,719	21,719	-
59xx	Communications	10,213	10,213	-
73xx	Direct Support/Indirect Costs			-
TOTAL EXPENDITURES		\$ 1,926,665	\$ 2,045,465	\$ 118,800
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 275,407	\$ 157,107	\$ (118,300)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 275,407	\$ 157,107	\$ (118,300)
9791 BEGINNING BALANCE		\$ 2,715,674	\$ 3,028,979	\$ 313,305
9791 ENDING BALANCE		\$ 2,991,081	\$ 3,186,086	\$ 195,005
COMPONENTS OF ENDING BALANCE				
9780	Assigned Amount	\$ 2,991,081	\$ 3,186,086	195,005
9770	Designated for Economic Uncertainties			-
TOTAL RESERVES		\$ 2,991,081	\$ 3,186,086	\$ 195,005

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 11 - ADULT EDUCATION		AUGUST PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,453,600	\$ 1,524,868	\$ 71,268
83xx	Other State Revenue	897,500	897,500	-
85xx	Other State Revenue	78,663	78,663	-
86xx	Other Local Revenues	1,181,551	1,181,551	-
TOTAL REVENUE		\$ 3,611,314	\$ 3,682,582	\$ 71,268
11xx	Teacher Salaries	\$ 1,337,813	\$ 1,355,043	\$ 17,230
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	287,282	287,282	-
19xx	Other Certificated Salaries	6,761	6,761	-
21xx	Classified Instructional Salaries	28,981	28,981	-
22xx	Classified Support Salary	611,423	615,365	3,942
24xx	Clerical Technical & Ofc Salary	345,419	346,119	700
31xx	STRS	133,397	134,816	1,419
32xx	PERS	112,500	112,672	172
33xx	OASDHI/Medicare	100,069	100,630	561
34xx	Health & Welfare	446,958	446,958	-
35xx	Unemployment	1,302	1,314	12
36xx	Worker's Compensation	58,897	59,391	494
37xx	EGBERT Contribution	109,185	109,575	390
39xx	Life Insurance	2,603	2,603	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	117,313	117,313	-
43xx	Materials & Supplies	617,016	617,016	-
44xx	Non-Capitalized Equipment	12,098	12,098	-
51xx	Sub-agreements for Services	152,292	191,595	39,303
52xx	Travel And Conference	28,385	28,385	-
53xx	Dues And Membership	670	670	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	43,639	43,639	-
57xx	Dir Cost For Interpgm/Interfnd	4,185	7,553	3,368
58xx	Other Exp Of Districtwide Ops	101,072	101,072	-
59xx	Communications	11,486	11,486	-
73xx	Direct Support/Indirect Costs	189,498	193,175	3,677
TOTAL EXPENDITURES		\$ 4,860,244	\$ 4,931,512	\$ 71,268
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,248,930)	\$ (1,248,930)	\$ -
89xx	Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (171,842)	\$ (171,842)	\$ -
9791	BEGINNING BALANCE	\$ 2,467,920	\$ 2,243,963	\$ (223,957)
9791	ENDING BALANCE	\$ 2,296,078	\$ 2,072,121	\$ (223,957)
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,012,694	\$ 949,175	(63,519)
9780	Assigned Amount	1,283,384	1,122,946	(160,438)
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,296,078	\$ 2,072,121	\$ (223,957)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY December 9, 2014

FUND 12 - CHILD DEVELOPMENT FUND		AUGUST PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,570,332	\$ 3,705,723	\$ 135,391
85xx	Other State Revenue	1,350,206	1,399,834	49,628
86xx	Other Local Revenues	505,762	608,879	103,117
TOTAL REVENUE		\$ 5,426,300	\$ 5,714,436	\$ 288,136
11xx	Teacher Salaries	\$ 1,456,788	\$ 1,456,788	\$ -
12xx	Certif Pupil Support Salaries	84,000	89,361	5,361
13xx	Certif Superv & Admin Salaries	8,942	8,942	-
19xx	Other Certificated Salaries	239,816	250,246	10,430
21xx	Classified Instructional Salaries	596,506	598,882	2,376
22xx	Classified Support Salaries	185,478	195,445	9,967
24xx	Clerical Technical & Ofc Salary	161,459	194,478	33,019
31xx	STRS	147,640	149,017	1,377
32xx	PERS	110,386	115,211	4,825
33xx	OASDHI/Medicare	98,125	101,655	3,530
34xx	Health & Welfare	601,652	610,818	9,166
35xx	Unemployment	1,368	1,398	30
36xx	Worker's Compensation	61,496	62,817	1,321
37xx	EGBERT Contribution	122,851	124,927	2,076
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	3,218	3,310	92
42xx	Books/Reference Materials	8,695	9,550	855
43xx	Materials & Supplies	588,082	721,576	133,494
44xx	Non-Capitalized Equipment	6,000	13,606	7,606
51xx	Sub-agreements for Services	817,569	817,902	333
52xx	Travel And Conference	17,879	18,045	166
53xx	Dues and Membership	1,650	2,250	600
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	7,890	7,890	-
57xx	Dir Cost For Interpgm/Interfnd	14,184	14,184	-
58xx	Other Exp Of Districtwide Ops	9,295	63,474	54,179
59xx	Communications	7,766	8,131	365
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	247,233	254,201	6,968
TOTAL EXPENDITURES		\$ 5,605,968	\$ 5,894,104	\$ 288,136
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (179,668)	\$ (179,668)	\$ -
89xx	Other Financing Sources	\$ 179,668	\$ 179,668	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 19,572	\$ 51,756	\$ 32,184
9791	ENDING BALANCE	\$ 19,572	\$ 51,756	\$ 32,184
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 19,572	\$ 51,756	32,184
9770	Designated for Economic Uncertainties	-	-	-
9780	Assigned Amount	-	-	-
TOTAL RESERVES		\$ 19,572	\$ 51,756	\$ 32,184

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

11/25/2014
3:07 PM

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 13 - CAFETERIA	AUGUST PROPOSED	PROPOSED	CHANGE
82xx Federal Revenue	\$ 15,673,234	\$ 15,687,635	\$ 14,401
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,774,791	7,774,791	-
TOTAL REVENUE	\$ 24,648,025	\$ 24,662,426	\$ 14,401
22xx Classified Support Salary	\$ 6,658,231	\$ 6,658,231	\$ -
23xx Class Supv & Admin Salaries	704,738	704,738	-
24xx Clerical Technical & Ofc Salary	189,700	189,700	-
32xx PERS	818,842	818,842	-
33xx OASDHI/Medicare	575,991	575,991	-
34xx Health & Welfare	2,097,348	2,097,348	-
35xx Unemployment	3,803	3,803	-
36xx Worker's Compensation	170,991	170,991	-
37xx EGBERT Contribution	466,492	466,492	-
39xx Life Insurance	12,988	12,988	-
43xx Materials & Supplies	1,883,133	1,897,534	14,401
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,698,120	8,700,053	1,933
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	(6,576)	(8,509)	(1,933)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	-	-	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES	\$ 24,697,423	\$ 24,711,824	\$ 14,401
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (49,398)	\$ (49,398)	\$ -
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (49,398)	\$ (49,398)	\$ -
9791 BEGINNING BALANCE	\$ 4,988,241	\$ 6,083,775	\$ 1,095,534
9791 ENDING BALANCE	\$ 4,938,843	\$ 6,034,377	\$ 1,095,534
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash			\$ -
9712 Stores	1,182,630	1,182,630	-
9713 Prepaid Expenditures			-
9740 Restricted	3,697,338	4,792,872	1,095,534
9780 Assigned Amount	58,875	58,875	-
9789 Reserve for Economic Uncertainties			-
9790 Unassigned/Unappropriated Amount			-
TOTAL RESERVES	\$ 4,938,843	\$ 6,034,377	\$ 1,095,534

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 14 - DEFERRED MAINTENANCE	AUGUST PROPOSED	PROPOSED	CHANGE
85xx Other State Revenue	\$ -	\$ -	\$ -
86xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
22xx Classified Support Salary	\$ 6,000	\$ 6,000	\$ -
33xx OASDHI/Medicare	460	460	-
34xx Health & Welfare	-	-	-
35xx Unemployment	4	4	-
36xx Worker's Compensation	136	136	-
37xx EGBERT Contribution	60	60	-
38xx PERS Reduction	-	-	-
44xx Non-Capitalized Equipment	-	-	-
56xx Rentals, Repairs & Leases	100,000	100,000	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp of Districtwide Ops	-	-	-
62xx New Buildings & Improv of Buildings	103,290	103,290	-
65xx Equipment Replacement	-	-	-
TOTAL EXPENDITURES	\$ 209,950	\$ 209,950	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (209,950)	\$ (209,950)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (209,950)	\$ (209,950)	\$ -
9791 BEGINNING BALANCE	\$ 727,136	\$ 917,573	\$ 190,437
9791 ENDING BALANCE	\$ 517,186	\$ 707,623	\$ 190,437
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 517,186	\$ 707,623	\$ 190,437
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	\$ 517,186	\$ 707,623	\$ 190,437

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 25 - CAPITAL FACILITIES ACCOUNT	<u>AUGUST PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$ 7,500,000	\$ 7,500,000	\$ -
TOTAL REVENUE	\$ 7,500,000	\$ 7,500,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	59,000	59,000	-
24xx Clerical Technical & Ofc Salary	110,397	110,397	-
32xx PERS	19,818	19,818	-
33xx OASDHI/Medicare	12,853	12,853	-
34xx Health & Welfare	33,044	33,044	-
35xx Unemployment	85	85	-
36xx Worker's Compensation	3,812	3,812	-
37xx EGBERT Contribution	5,430	5,430	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	262	262	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	50,000	50,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	45,161	45,161	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	30,000	30,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	53,300	53,300	-
64xx New Equipment	-	-	-
TOTAL EXPENDITURES	\$ 480,162	\$ 480,162	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 7,019,838	\$ 7,019,838	\$ -
89xx Other Financing Sources			\$ -
76xx Interfund Transfers Out	6,800,000	6,800,000	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 219,838	\$ 219,838	\$ -
9791 BEGINNING BALANCE	\$ 12,652,696	\$ 14,648,998	\$ 1,996,302
9791 ENDING BALANCE	\$ 12,872,534	\$ 14,868,836	\$ 1,996,302
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 12,872,534	\$ 14,868,836	\$ 1,996,302
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 12,872,534	\$ 14,868,836	\$ 1,996,302

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

11/25/2014
3:07 PM

<p align="center">2014/15 FISCAL YEAR ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY December 9, 2014</p>

FUND 35 - STATE SCHOOL FACILITIES

**AUGUST
PROPOSED**

PROPOSED

CHANGE

85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
87xx Other Local Revenues			-

TOTAL REVENUE

\$ -	\$ -	\$ -
------	------	------

43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	1,274,485	1,274,485	-
62xx New Buildings &Improv Of Bldgs	36,447,027	36,447,027	-
64xx New Equipment	2,287,296	2,287,296	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-

TOTAL EXPENDITURES

\$ 40,008,808	\$ 40,008,808	\$ -
---------------	---------------	------

EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES

\$ (40,008,808)	\$ (40,008,808)	\$ -
-----------------	-----------------	------

89xx Other Financing Sources	\$ 6,800,000	\$ 6,800,000	\$ -
76xx Interfund Transfers Out			-

NET INCREASE (DECREASE) IN FUND BALANCE

\$ (33,208,808)	\$ (33,208,808)	\$ -
-----------------	-----------------	------

9791 BEGINNING BALANCE	\$ 40,008,815	\$ 43,133,848	\$ 3,125,033
-------------------------------	----------------------	----------------------	---------------------

9791 ENDING BALANCE	\$ 6,800,007	\$ 9,925,040	\$ 3,125,033
----------------------------	---------------------	---------------------	---------------------

COMPONENTS OF ENDING BALANCE

9740 Restricted	\$ 6,800,007	\$ 9,925,040	\$ 3,125,033
9789 Reserve for Economic Uncertainties			-

TOTAL RESERVES

\$ 6,800,007	\$ 9,925,040	\$ 3,125,033
--------------	--------------	--------------

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 40 - SPECIAL RESERVE	AUGUST PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues			\$ -
86xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58xx Other Exp of Districtwide Operations	\$ -	\$ -	\$ -
62xx New Buildings & Improv Of Bldgs	-	-	-
72xx Other Outgo	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 1,208,152</u>	<u>\$ 1,116,590</u>	<u>\$ (91,562)</u>
9791 ENDING BALANCE	<u>\$ 1,208,152</u>	<u>\$ 1,116,590</u>	<u>\$ (91,562)</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,208,152	\$ 1,116,590	\$ (91,562)
9789 Reserve for Economic Uncertainties			-
			-
			-
TOTAL RESERVES	<u>\$ 1,208,152</u>	<u>\$ 1,116,590</u>	<u>\$ (91,562)</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 47 - ACQUISITION & CONSTRUCTION	AUGUST PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ -	\$ -	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23xx Class Supv & Admin Salaries	\$ -	\$ -	\$ -
24xx Clerical Technical & Ofc Salary	-	-	-
31xx STRS	-	-	-
32xx PERS	-	-	-
33xx OASDHI/Medicare	-	-	-
34xx Health & Welfare	-	-	-
35xx Unemployment	-	-	-
36xx Worker's Compensation	-	-	-
37xx EGBERT Contribution	-	-	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	-	-	-
43xx Materials & Supplies	-	-	-
44xx Non-Capitalized Equipment	-	-	-
52xx Travel & Conference	-	-	-
54xx Insurance	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
59xx Communications	-	-	-
61xx Sites and Improvement of Sites	335,614	335,614	-
62xx New Buildings & Improvement of Buildings	336,000	336,000	-
64xx New Equipment			-
65xx Equipment Replacement			-
72xx Other Transfers Out			-
TOTAL EXPENDITURES	<u>\$ 671,614</u>	<u>\$ 671,614</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$ (671,614)</u>	<u>\$ (671,614)</u>	<u>\$ -</u>
89xx Other Financing Sources	\$ -	\$ -	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (671,614)</u>	<u>\$ (671,614)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE	<u>\$ 671,614</u>	<u>\$ 4,153,714</u>	<u>\$ 3,482,100</u>
9791 ENDING BALANCE	<u>\$ -</u>	<u>\$ 3,482,100</u>	<u>\$ 3,482,100</u>
COMPONENTS OF ENDING BALANCE			
9740 Restricted			\$ -
9789 Reserve for Economic Uncertainties		3,482,100	3,482,100
			-
			-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ 3,482,100</u>	<u>\$ 3,482,100</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 49 - SPECIAL PROJECTS	AUGUST PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 160,396	\$ 160,396	\$ -
87xx Other Local Revenues			-
TOTAL REVENUE	\$ 160,396	\$ 160,396	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	601,081	601,081	-
24xx Clerical Technical & Ofc Salary	836,199	836,199	-
31xx STRS	-	-	-
32xx PERS	156,456	156,456	-
33xx OASDHI/Medicare	105,131	105,131	-
34xx Health & Welfare	216,168	216,168	-
35xx Unemployment	722	722	-
36xx Worker's Compensation	32,338	32,338	-
37xx EGBERT Contribution	41,381	41,381	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	2,239	2,239	-
43xx Materials & Supplies	17,500	17,500	-
44xx Non-Capitalized Equipment	18,000	18,000	-
52xx Travel & Conference	18,050	18,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	10,100	10,100	-
57xx Dir Cost For Interpgm/Interfnd	9,565	9,565	-
58xx Other Exp of Districtwide Ops	212,541	212,541	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	207,641	207,641	-
62xx New Buildings & Improv of Bldgs	248,500	248,500	-
64xx New Equipment	4,218	4,218	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 2,742,830	\$ 2,742,830	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (2,582,434)	\$ (2,582,434)	\$ -
89xx Other Financing Sources	\$ 1,168,250	\$ 1,168,250	\$ -
76xx Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,414,184)	\$ (1,414,184)	\$ -
9791 BEGINNING BALANCE	\$ 8,500,136	\$ 10,378,919	\$ 1,878,783
9791 ENDING BALANCE	\$ 7,085,952	\$ 8,964,735	\$ 1,878,783
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 1,147,370	\$ 1,494,231	\$ 346,861
9780 Assigned Amount	5,938,582	7,470,504	1,531,922
9789 Reserve for Economic Uncertainties			-
TOTAL RESERVES	\$ 7,085,952	\$ 8,964,735	\$ 1,878,783

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

11/25/2014
3:07 PM

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 52 - DEBT SERVICE MELLO ROOS	AUGUST PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 14,406,383	\$ 14,406,383	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 14,406,383	\$ 14,406,383	\$ -
74xx Debt Service	\$ 13,194,732	\$ 13,194,732	\$ -
TOTAL EXPENDITURES	\$ 13,194,732	\$ 13,194,732	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 1,211,651	\$ 1,211,651	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	1,168,250	1,168,250	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 43,401	\$ 43,401	\$ -
9791 BEGINNING BALANCE	\$ 17,652,562	\$ 18,034,311	\$ 381,749
9791 ENDING BALANCE	\$ 17,695,963	\$ 18,077,712	\$ 381,749
COMPONENTS OF ENDING BALANCE			
9780 Assigned Amount	\$ 17,695,963	\$ 18,077,712	\$ 381,749
9790 Unassigned/Unappropriated Amount			-
			-
			-
TOTAL RESERVES	\$ 17,695,963	\$ 18,077,712	\$ 381,749

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
ENDING FUND BALANCE ADJUSTMENTS, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 67 - SELF INSURANCE	AUGUST PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 7,022,630	\$ 7,022,630	\$ -
TOTAL REVENUE	\$ 7,022,630	\$ 7,022,630	\$ -
23xx Class Supv & Admin Salaries	\$ 43,811	\$ 43,811	\$ -
24xx Clerical Technical & Ofc Salary	265,094	265,094	-
32xx PERS	26,255	26,255	-
33xx OASDHI/Medicare	23,631	23,631	-
34xx Health & Welfare	38,898	38,898	-
35xx Unemployment	154	154	-
36xx Worker's Compensation	6,950	6,950	-
37xx EGBERT Contribution	8,938	8,938	-
38xx PERS Reduction	-	-	-
39xx Life Insurance	339	339	-
43xx Materials & Supplies	2,735	2,735	-
44xx Non-Capitalized Equipment	10,000	10,000	-
52xx Travel And Conference	100	100	-
53xx Dues And Membership	100	100	-
54xx Insurance	763,585	763,585	-
58xx Other Exp Of Districtwide Ops	4,907,740	4,907,740	-
TOTAL EXPENDITURES	\$ 6,098,330	\$ 6,098,330	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 924,300	\$ 924,300	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 924,300	\$ 924,300	\$ -
9791 BEGINNING BALANCE	\$ 4,685,655	\$ 2,250,588	\$ (2,435,067)
9791 ENDING BALANCE	\$ 5,609,955	\$ 3,174,888	\$ (2,435,067)
COMPONENTS OF ENDING BALANCE			
9780 Assigned	\$ -	\$ -	\$ -
9790 Unassigned/Unappropriated Amount	5,609,955	3,174,888	(2,435,067)
TOTAL RESERVES	\$ 5,609,955	\$ 3,174,888	\$ (2,435,067)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
AUGUST 30, 2014 - BUDGET TRANSFER DETAIL
December 9, 2014

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (K-6)	\$223,430	Allocate one-time supply augmentation.
1511	0000	Regular Ed. (K-6) Alloc FTE	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$55,725	Allocate one-time supply augmentation.
2200	0000	Regular Education (9-12)	\$141,229	Allocate one-time supply augmentation.
2201	0000	Reg Ed (9-12) Allocated FTE	(\$29,842)	Allocate funds for COHS ADE Academy.
2410	0000	Continuation Education	\$4,616	Allocate one-time supply augmentation.
5222	0000	Revenue Limit & Transfers	(\$15,489)	Declare additional indirect credits.
5225	0000	Other Support Services	(\$425,000)	Allocate one-time supply augmentation.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
5690	0000	Transportation-Field Trips/Van Pool Credits	\$0	Realign existing resources.
7230	0000	CA Partnership Academy Support	\$30,359	Allocate funds for COHS ADE Academy.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$14,972)</u>	
<u>General Fund - Federal Programs</u>				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$2,122	Increase budget to reflect amended award.
4900	4124	NCLB: Title IV, Part B, 21st Century	\$0	Realign existing resources.
4900	5861	NCLB: Title IV, 21st Century Family Literacy	\$109,722	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$111,844</u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>General Fund - Local Programs</u>				
4010	9302	Intel Volunteer Grant	\$11,200	Establish budget based on new award.
4010	9309	K-12 Library Technican Donations/Grants	\$5,261	Declare additional donations.
5510	9430	Microsoft Voucher Program	\$0	Realign existing resources.
4900	9503	Migrant Education - Franklin Elem.	\$4,992	Increase budget to reflect amended award.
4250	9505	CASHE Outreach - Kaiser	\$19,000	Establish budget based on new award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$40,453</u>	
<u>Fund 11 - Adult Education</u>				
4280	9404	Adult Ed. Consortium Planning Grant - AB66	\$18,000	Establish budget based on new award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$18,000</u>	
<u>Fund 12 - Child Development</u>				
4263	5025	CD: Federal Child Care, Center-Based (CCTR)	(\$38,436)	Decrease budget to reflect amended award.
4115	6105	CD: State Preschool Program	(\$40,000)	Decrease budget to reflect amended award.
4263	6105	CD: State Preschool Program	\$38,436	Increase budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$40,000)</u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing resources.
5610	5310	Child Nutrition: School Programs	\$64,339	Increase budget for 1.00 FTE Nutrition Assistant.
5610	5370	Fresh Fruit & Vegetable Prgm	\$3,110	Increase budget to reflect amended award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$67,449</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

		45 DAY REVISE		
FUND 01 - ALL		APPROVED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 521,791,901	\$ 521,944,198	\$ 152,297
1xxx	Certificated Salaries	\$ 257,452,597	\$ 257,618,351	\$ 165,754
2xxx	Classified Salaries	69,332,173	69,356,091	23,918
3xxx	Employee Benefits	124,355,111	124,383,163	28,052
4xxx	Books & Supplies	27,284,721	27,267,519	(17,202)
5xxx	Services, Other Operating Expenses	44,480,863	44,415,602	(65,261)
6xxx	Capital Outlay	65,267	65,267	-
71xx	Tuition	1,805,689	1,805,689	-
72xx	Other Outgo	167,200	167,200	-
73xx	Direct Support/Indirect Costs	(1,709,538)	(1,707,474)	2,064
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 526,234,083	\$ 526,371,408	\$ 137,325
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (4,442,182)	\$ (4,427,210)	\$ 14,972
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (5,698,938)	\$ (5,683,966)	\$ 14,972
9791	BEGINNING BALANCE	\$ 45,898,581	\$ 45,898,581	\$ -
9791	ENDING BALANCE	\$ 40,199,643	\$ 40,214,615	\$ 14,972
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 687,168	\$ 687,168	\$ -
9740	Restricted Reserve	17,758,240	17,758,240	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	-	-	-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated	10,944,235	10,959,207	14,972
TOTAL RESERVES		\$ 40,199,643	\$ 40,214,615	\$ 14,972

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 8, 2014

FUND 01 - UNRESTRICTED		45 DAY REVISE APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 420,027,703	\$ 420,027,703	\$ -
82xx	Federal Revenue			-
83xx	Other State Revenue			-
84xx	Other State Revenue			-
85xx	Other State Revenue	14,069,390	14,069,390	-
87xx	Other Local Revenues	1,445,114	1,445,114	-
86xx	Other Local Revenues	1,696,084	1,696,084	-
TOTAL REVENUE		\$ 437,238,291	\$ 437,238,291	\$ -
11xx	Teacher Salaries	\$ 188,251,862	\$ 188,240,550	\$ (11,312)
12xx	Certif Pupil Support Salaries	8,358,743	8,358,743	-
13xx	Certif Superv & Admin Salaries	16,092,959	16,092,959	-
19xx	Other Certificated Salaries	1,377,169	1,377,169	-
21xx	Classified Instructional Salaries	1,923,626	1,923,626	-
22xx	Classified Support Salary	18,428,560	18,430,416	1,856
23xx	Class Supv & Admin Salaries	3,797,002	3,797,002	-
24xx	Clerical Technical & Ofc Salary	19,677,022	19,677,444	422
29xx	Other Classified Salaries	1,147,207	1,147,207	-
31xx	STRS	19,175,509	19,174,576	(933)
32xx	PERS	4,886,286	4,886,336	50
33xx	OASDHI/Medicare	6,527,213	6,527,081	(132)
34xx	Health & Welfare	42,714,271	42,716,711	2,440
35xx	Unemployment	129,563	125,080	(4,483)
36xx	Worker's Compensation	5,719,382	5,719,137	(245)
37xx	EGBERT Contribution	14,071,654	14,071,172	(482)
38xx	PERS Reduction			-
39xx	Life Insurance	1,812,858	1,812,850	(8)
41xx	Textbooks	2,985,956	2,985,956	-
42xx	Books/Reference Materials	348,032	348,032	-
43xx	Materials & Supplies	12,865,684	12,882,868	17,184
44xx	Non-Capitalized Equipment	3,714,001	3,715,470	1,469
47xx	Food			-
51xx	Sub-agreements for Services	1,376,753	1,376,753	-
52xx	Travel And Conference	1,486,642	1,486,642	-
53xx	Dues And Membership	75,194	75,194	-
54xx	Insurance	2,642,978	2,641,528	(1,450)
55xx	Utilities And Housekping Serv	9,898,571	9,898,571	-
56xx	Rentals, Repairs & Leases	2,070,500	2,070,503	3
57xx	Dir Cost For Interpgm/Interfnd	(6,272,223)	(6,276,085)	(3,862)
58xx	Other Exp Of Districtwide Ops	8,367,430	8,367,430	-
59xx	Communications	1,680,522	1,680,522	-
61xx	Sites And Improvement Of Sites			-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	142,200	142,200	-
73xx	Direct Support/Indirect Costs	(7,444,777)	(7,460,266)	(15,489)
74xx	Debt Service	3,000,000	3,000,000	-
TOTAL EXPENDITURES		\$ 391,028,349	\$ 391,013,377	\$ (14,972)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 46,209,942	\$ 46,224,914	\$ 14,972
89xx	Other Financing Sources	\$ (50,107,225)	\$ (50,107,225)	\$ -
76xx	Interfund Transfers Out	1,256,756	1,256,756	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (5,154,039)	\$ (5,139,067)	\$ 14,972
9701	BEGINNING BALANCE	\$ 27,209,791	\$ 27,209,791	\$ -
9701	ENDING BALANCE	\$ 22,055,752	\$ 22,070,724	\$ 14,972
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	161,517	161,517	-
9713	Prepaid Expenditures			-
9780	Assigned			-
	Reserve for Future Year Deficits			-
9789	Reserve for Economic Uncertainties (2%)	10,810,000	10,810,000	-
9790	Unassigned/Unappropriated Amount	10,944,235	10,959,207	14,972
TOTAL RESERVES		\$ 22,055,752	\$ 22,070,724	\$ 14,972

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - FEDERAL		45 DAY REVISE APPROVED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 9,949,498	\$ 9,949,498	\$ -
82xx	Federal Revenue	19,446,187	19,558,031	111,844
85xx	Other State Revenue			-
86xx	Other Local Revenue			-
TOTAL REVENUE		\$ 29,395,685	\$ 29,507,529	\$ 111,844
11xx	Teacher Salaries	\$ 5,237,901	\$ 5,475,594	\$ 237,693
12xx	Certif Pupil Support Salaries	1,073,108	1,073,108	-
13xx	Certif Superv & Admin Salaries	329,942	329,942	-
19xx	Other Certificated Salaries	2,140,205	2,074,588	(65,617)
21xx	Classified Instructional Salaries	720,485	728,385	7,900
22xx	Classified Support Salary	577,600	577,600	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	1,000,058	1,000,058	-
29xx	Other Classified Salaries	16,324	22,624	6,300
31xx	STRS	704,344	719,101	14,757
32xx	PERS	309,229	309,229	-
33xx	OASDHI/Medicare	334,443	338,024	3,581
34xx	Health & Welfare	1,461,060	1,445,683	(15,377)
35xx	Unemployment	5,606	5,710	104
36xx	Worker's Compensation	252,686	256,890	4,204
37xx	EGBERT Contribution	397,369	398,872	1,503
39xx	Life Insurance	8,851	8,771	(80)
41xx	Textbooks			-
42xx	Books/Reference Materials	39,413	46,913	7,500
43xx	Materials & Supplies	2,263,458	2,212,721	(50,737)
44xx	Non-Capitalized Equipment	625,381	627,381	2,000
51xx	Sub-agreements for Services	9,958,680	9,958,318	(362)
52xx	Travel And Conference	130,954	86,454	(44,500)
53xx	Dues and Memberships	330	330	-
54xx	Insurance			-
56xx	Rentals, Repairs & Leases	24,881	24,881	-
57xx	Dlr Cost For Interpgm/Interfnd	822,578	843,181	20,603
58xx	Other Exp Of Districtwide Ops	553,958	528,308	(25,650)
59xx	Communications	6,750	6,750	-
62xx	New Buildings & Improv Of Bldgs			-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	53,605	53,605	-
72xx	Interagency Transfers	25,000	25,000	-
73xx	Direct Support/Indirect Costs	937,306	945,328	8,022
TOTAL EXPENDITURES		\$ 30,041,505	\$ 30,153,349	\$ 111,844
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (645,820)	\$ (645,820)	\$ -
89xx	Other Financing Sources	\$ 705,878	\$ 705,878	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 60,058	\$ 60,058	\$ -
9791	BEGINNING BALANCE	\$ 4,484,210	\$ 4,484,210	\$ -
9791	ENDING BALANCE	\$ 4,544,268	\$ 4,544,268	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	4,544,268	4,544,268	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 4,544,268	\$ 4,544,268	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 8, 2014

FUND 01 - STATE		45 DAY REVISE APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ 8,823,155	\$ 8,823,155	\$ -
83xx	Other State Revenue	32,334,420	32,334,420	-
85xx	Other State Revenue	12,122,918	12,122,918	-
86xx	Other Local Revenues			-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 53,280,493	\$ 53,280,493	\$ -
11xx	Teacher Salaries	\$ 26,209,981	\$ 26,208,659	\$ (1,322)
12xx	Certif Pupil Support Salaries	4,500,644	4,500,644	-
13xx	Certif Superv & Admin Salaries	345,407	345,407	-
19xx	Other Certificated Salaries	3,122,401	3,120,155	(2,246)
21xx	Classified Instructional Salaries	15,656,476	15,656,476	-
22xx	Classified Support Salary	1,385,388	1,385,388	-
23xx	Class Supv & Admin Salaries			-
24xx	Clerical Technical & Ofc Salary	709,885	709,885	-
29xx	Other Classified Salaries	152,956	150,605	(2,351)
31xx	STRS	2,798,400	2,800,819	2,419
32xx	PERS	2,222,282	2,222,282	-
33xx	OASDHI/Medicare	1,971,324	1,971,091	(233)
34xx	Health & Welfare	13,454,701	13,467,952	13,251
35xx	Unemployment	26,499	26,495	(4)
36xx	Worker's Compensation	1,194,412	1,194,278	(134)
37xx	EGBERT Contribution	2,203,496	2,203,427	(69)
38xx	PERS Reduction			-
39xx	Life Insurance	57,829	57,829	-
41xx	Textbooks	1,717,166	1,717,166	-
42xx	Books/Reference Materials	39,940	38,893	(1,047)
43xx	Materials & Supplies	919,590	904,151	(15,439)
44xx	Non-Capitalized Equipment	290,813	301,800	10,987
51xx	Sub-agreements for Services	4,850,523	4,837,642	(12,881)
52xx	Travel And Conference	231,294	231,294	-
53xx	Dues And Membership	850	850	-
55xx	Utilities And Housekeeping Serv			-
56xx	Rentals, Repairs & Leases	35,556	36,074	518
57xx	Dir Cost For Interpgm/Interfrd	165,168	165,168	-
58xx	Other Exp Of Districtwide Ops	356,991	356,991	-
59xx	Communications	12,610	12,610	-
64xx	New Equipment	10,000	10,000	-
65xx	Equipment Replacement			-
71xx	Tuition	1,752,084	1,752,084	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	4,182,966	4,191,517	8,551
74xx	Debt Service			-
TOTAL EXPENDITURES		\$ 90,577,632	\$ 90,577,632	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (37,297,139)	\$ (37,297,139)	\$ -
89xx	Other Financing Sources	\$ 37,757,703	\$ 37,757,703	\$ -
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 460,564	\$ 460,564	\$ -
9791	BEGINNING BALANCE	\$ 10,413,282	\$ 10,413,282	\$ -
9791	ENDING BALANCE	\$ 10,873,846	\$ 10,873,846	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 385,651	\$ 385,651	\$ -
9740	Restricted	10,488,195	10,488,195	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 10,873,846	\$ 10,873,846	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department11/25/2014
1:48 PM2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 01 - LOCAL		45 DAY REVISE APPROVED	PROPOSED	CHANGE
80xx	State Revenue Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	75	75	-
86xx	Other Local Revenues	1,839,493	1,879,946	40,453
TOTAL REVENUE		\$ 1,877,432	\$ 1,917,885	\$ 40,453
11xx	Teacher Salaries	\$ 238,653	\$ 247,211	\$ 8,558
12xx	Certif Pupil Support Salaries			-
13xx	Certif Superv & Admin Salaries	91,086	91,086	-
19xx	Other Certificated Salaries	82,536	82,536	-
21xx	Classified Instructional Salaries			-
22xx	Classified Support Salary	3,142,532	3,152,323	9,791
23xx	Class Supv & Admin Salaries	613,170	613,170	-
24xx	Clerical Technical & Ofc Salary	383,882	383,882	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	34,014	34,774	760
32xx	PERS	450,485	451,636	1,151
33xx	OASDHI/Medicare	311,230	312,104	874
34xx	Health & Welfare	844,925	848,860	3,935
35xx	Unemployment	2,278	2,287	9
36xx	Worker's Compensation	102,384	102,797	413
37xx	EGBERT Contribution	165,854	166,620	766
38xx	PERS Reduction			-
39xx	Life Insurance	4,674	4,689	15
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,324,621	1,335,502	10,881
44xx	Non-Capitalized Equipment	150,375	150,375	-
47xx	Food			-
51xx	Sub-agreements for Services			-
52xx	Travel And Conference	6,139	6,139	-
53xx	Dues And Membership			-
54xx	Insurance			-
55xx	Utilities And Housekping Serv	133,739	133,739	-
56xx	Rentals, Repairs & Leases	521,760	521,760	-
57xx	Dir Cost for Interpgm/Interfnd	5,238,845	5,238,995	150
58xx	Other Exp Of Districtwide Ops	82,369	84,539	2,170
59xx	Communications	20,521	20,521	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs			-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out			-
73xx	Direct Support/Indirect Costs	614,967	615,947	980
TOTAL EXPENDITURES		\$ 14,586,597	\$ 14,627,050	\$ 40,453
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,709,165)	\$ (12,709,165)	\$ -
89xx	Other Financing Sources	\$ 11,643,644	\$ 11,643,644	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,065,521)	\$ (1,065,521)	\$ -
9791	BEGINNING BALANCE	\$ 3,791,298	\$ 3,791,298	\$ -
9791	ENDING BALANCE	\$ 2,725,777	\$ 2,725,777	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 2,725,777	\$ 2,725,777	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 2,725,777	\$ 2,725,777	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 11 - ADULT EDUCATION		45 DAY REVISE APPROVED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,453,600	\$ 1,453,600	\$ -
83xx	Other State Revenue	897,500	897,500	-
85xx	Other State Revenue	78,663	78,663	-
86xx	Other Local Revenues	1,163,551	1,181,551	18,000
TOTAL REVENUE		\$ 3,593,314	\$ 3,611,314	\$ 18,000
11xx	Teacher Salaries	\$ 1,331,052	\$ 1,337,813	\$ 6,761
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	287,282	287,282	-
19xx	Other Certificated Salaries	-	6,761	6,761
21xx	Classified Instructional Salaries	28,981	28,981	-
22xx	Classified Support Salary	611,423	611,423	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	345,419	345,419	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	132,197	133,397	1,200
32xx	PERS	112,500	112,500	-
33xx	OASDHI/Medicare	99,873	100,069	196
34xx	Health & Welfare	446,958	446,958	-
35xx	Unemployment	1,296	1,302	6
36xx	Worker's Compensation	58,593	58,897	304
37xx	EGBERT Contribution	108,913	109,185	272
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	2,603	2,603	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	117,313	117,313	-
43xx	Materials & Supplies	614,516	617,016	2,500
44xx	Non-Capitalized Equipment	12,098	12,098	-
51xx	Sub-agreements for Services	152,292	152,292	-
52xx	Travel And Conference	28,385	28,385	-
53xx	Dues And Membership	670	670	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	43,639	43,639	-
57xx	Dir Cost For Interpgm/Interfnd	4,185	4,185	-
58xx	Other Exp Of Districtwide Ops	101,072	101,072	-
59xx	Communications	11,486	11,486	-
73xx	Direct Support/Indirect Costs	189,498	189,498	-
TOTAL EXPENDITURES		\$ 4,842,244	\$ 4,860,244	\$ 18,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (1,248,930)	\$ (1,248,930)	\$ -
89xx	Other Financing Sources	\$ 1,077,088	\$ 1,077,088	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (171,842)	\$ (171,842)	\$ -
9791 BEGINNING BALANCE		\$ 2,467,920	\$ 2,467,920	\$ -
9791 ENDING BALANCE		\$ 2,296,078	\$ 2,296,078	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 1,012,694	\$ 1,012,694	-
9780	Assigned Amount	1,283,384	1,283,384	-
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 2,296,078	\$ 2,296,078	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 12 - CHILD DEVELOPMENT FUND		45 DAY REVISE APPROVED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,608,457	\$ 3,570,332	\$ (38,125)
85xx	Other State Revenue	1,312,081	1,350,206	38,125
86xx	Other Local Revenues	545,762	505,762	(40,000)
TOTAL REVENUE		\$ 5,466,300	\$ 5,426,300	\$ (40,000)
11xx	Teacher Salaries	\$ 1,456,788	\$ 1,456,788	\$ -
12xx	Certif Pupil Support Salaries	84,000	84,000	-
13xx	Certif Superv & Admin Salaries	8,942	8,942	-
19xx	Other Certificated Salaries	239,816	239,816	-
21xx	Classified Instructional Salaries	596,506	596,506	-
22xx	Classified Support Salaries	185,478	185,478	-
24xx	Clerical Technical & Ofc Salary	161,459	161,459	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	147,640	147,640	-
32xx	PERS	110,386	110,386	-
33xx	OASDHI/Medicare	98,125	98,125	-
34xx	Health & Welfare	601,652	601,652	-
35xx	Unemployment	1,368	1,368	-
36xx	Worker's Compensation	61,496	61,496	-
37xx	EGBERT Contribution	122,851	122,851	-
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	3,218	3,218	-
42xx	Books/Reference Materials	8,695	8,695	-
43xx	Materials & Supplies	618,082	588,082	(30,000)
44xx	Non-Capitalized Equipment	6,000	6,000	-
51xx	Sub-agreements for Services	817,569	817,569	-
52xx	Travel And Conference	17,879	17,879	-
53xx	Dues and Membership	1,650	1,650	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	8,760	7,890	(870)
57xx	Dir Cost For Interpgm/Interfnd	21,250	14,184	(7,066)
58xx	Other Exp Of Districtwide Ops	9,295	9,295	-
59xx	Communications	7,766	7,766	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	249,297	247,233	(2,064)
TOTAL EXPENDITURES		\$ 5,645,968	\$ 5,605,968	\$ (40,000)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (179,668)	\$ (179,668)	\$ -
89xx	Other Financing Sources	\$ 179,668	\$ 179,668	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 19,572	\$ 19,572	\$ -
9791	ENDING BALANCE	\$ 19,572	\$ 19,572	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 19,572	\$ 19,572	-
9770	Designated for Economic Uncertainties	-	-	-
9780	Assigned Amount	-	-	-
TOTAL RESERVES		\$ 19,572	\$ 19,572	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2014/15 FISCAL YEAR
AUGUST 30, 2014 BUDGET REVISION SUMMARY
December 9, 2014

FUND 13 - CAFETERIA		45 DAY REVISE APPROVED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 15,670,124	\$ 15,673,234	\$ 3,110
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	7,774,791	7,774,791	-
TOTAL REVENUE		\$ 24,644,915	\$ 24,648,025	\$ 3,110
22xx	Classified Support Salary	\$ 6,658,231	\$ 6,658,231	\$ -
23xx	Class Supv & Admin Salaries	704,738	704,738	-
24xx	Clerical Technical & Ofc Salary	143,005	189,700	46,695
32xx	PERS	813,346	818,842	5,496
33xx	OASDHI/Medicare	572,419	575,991	3,572
34xx	Health & Welfare	2,092,013	2,097,348	5,335
35xx	Unemployment	3,780	3,803	23
36xx	Worker's Compensation	169,940	170,991	1,051
37xx	EGBERT Contribution	464,465	466,492	2,027
38xx	PERS Reduction	-	-	-
39xx	Life Insurance	12,848	12,988	140
43xx	Materials & Supplies	1,880,023	1,883,133	3,110
44xx	Non-Capitalized Equipment	152,305	152,305	-
47xx	Food Service Supplies	8,688,295	8,698,120	9,825
52xx	Travel And Conference	35,000	35,000	-
53xx	Dues And Membership	350	350	-
55xx	Utilities And Housekping Serv	272,600	272,600	-
56xx	Rentals, Repairs & Leases	317,200	317,200	-
57xx	Dir Cost For Interpgm/Interfnd	3,249	(6,576)	(9,825)
58xx	Other Exp Of Districtwide Ops	329,704	329,704	-
59xx	Communications	45,720	45,720	-
62xx	New Buildings & Improvement of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,270,743	1,270,743	-
TOTAL EXPENDITURES		\$ 24,629,974	\$ 24,697,423	\$ 67,449
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 14,941	\$ (49,398)	\$ (64,339)
89xx	Other Financing Sources	-	-	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 14,941	\$ (49,398)	\$ (64,339)
9791	BEGINNING BALANCE	\$ 4,988,241	\$ 4,988,241	\$ -
9791	ENDING BALANCE	\$ 5,003,182	\$ 4,938,843	\$ (64,339)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	-	-	\$ -
9712	Stores	-	-	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	4,944,307	4,879,968	(64,339)
9780	Assigned Amount	58,875	58,875	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 5,003,182	\$ 4,938,843	\$ (64,339)

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

December 9, 2014

Agenda Item #10

2014/15 FISCAL YEAR

STATE REPORT OF 1ST INTERIM FINANCIALS



MEETING OF THE BOARD OF EDUCATION

DECEMBER 9, 2014

Prepared by: Rich Fagan, Associate Superintendent of Finance
Shannon Stenroos, Director of Fiscal Services-Budget

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

December 9, 2014

**2014/15 FISCAL YEAR
1ST INTERIM
TABLE OF CONTENTS**

Item		
<u>No.</u>	<u>Description</u>	<u>Page No.</u>
1.	Certification and Criteria and Standards Review Summary	1 - 3
2.	General Fund (01)	4 - 28
3.	Charter Schools Fund (09)	29 - 36
4.	Adult Education Fund (11)	37 - 43
5.	Child Development Fund (12)	44 - 50
6.	Cafeteria Special Reserve Fund (13)	51 - 57
7.	Deferred Maintenance Fund (14)	58 - 63
8.	Capital Facilities Fund (25)	64 - 70
9.	County School Facilities Fund (35)	71 - 77
10.	Special Reserve Fund-Capital Outlay (40)	78 - 84
11.	Capital Project Fund (49)	85 - 91
12.	Debt Service Fund (52)	92 - 96
13.	Self Insurance Fund (67)	97 - 102
14.	Average Daily Attendance (ADA)	103 - 105
15.	Cash Flow	106 - 107
16.	Multiyear Projections - General Fund	108 - 113
17.	Criteria and Standards Detail	114 - 139
18.	Budget Assumptions	140 - 152

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)



Signed: _____

Date: _____

District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 09, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Shannon Stenroos 

Telephone: 916-686-7769 x 7667

Title: Director of Fiscal Services

E-mail: sstenroo@egusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF)	Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current 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 current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	417,807,694.00	430,474,344.00	97,835,134.87	430,474,344.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,150,442.00	14,689,945.00	3,608,612.53	14,689,945.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,141,198.00	3,143,128.00	1,210,328.94	3,143,128.00	0.00	0.0%
5) TOTAL, REVENUES			431,099,334.00	448,307,417.00	102,654,076.34	448,307,417.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	214,080,733.00	215,998,832.00	69,537,533.92	215,998,832.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,973,417.00	45,129,100.00	14,220,746.48	45,129,100.00	0.00	0.0%
3) Employee Benefits		3000-3999	96,459,068.00	94,839,323.00	30,349,843.60	94,839,323.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,913,673.00	22,272,748.00	2,021,103.83	22,272,748.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,326,367.00	20,897,916.00	6,142,874.79	20,897,916.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,201,754.00	727.92	1,201,754.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,142,200.00	691,170.00	100,009.00	691,170.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,444,777.00)	(7,841,574.00)	(47,248.08)	(7,841,574.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			392,450,681.00	393,189,269.00	122,325,591.46	393,189,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,648,653.00	55,118,148.00	(19,671,515.12)	55,118,148.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,256,756.00	1,256,756.00	0.00	1,256,756.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(50,107,225.00)	(60,363,529.00)	(628.50)	(60,363,529.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,363,981.00)	(61,620,285.00)	(628.50)	(61,620,285.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,715,328.00)	(6,502,137.00)	(19,672,143.62)	(6,502,137.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,279,929.74	34,279,929.74		34,279,929.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,279,929.74	34,279,929.74		34,279,929.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,279,929.74	34,279,929.74		34,279,929.74		
2) Ending Balance, June 30 (E + F1e)			21,564,601.74	27,777,792.74		27,777,792.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	55,455.54	561,055.00		561,055.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,669,146.20	15,876,737.74		15,876,737.74		
Reserve for Funding Priorities	0000	9780	10,669,146.20					
Reserve for Funding Priorities	0000	9780		15,876,737.74				
Reserve for Funding Priorities	0000	9780				15,876,737.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,700,000.00	11,200,000.00		11,200,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	296,320,209.00	289,234,108.00	80,104,788.00	289,234,108.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	59,262,967.00	71,726,064.00	17,911,660.00	71,726,064.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	936,215.00	810,054.00	0.00	810,054.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,229,499.00	61,480,954.00	0.00	61,480,954.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,006,857.00	1,964,022.00	0.00	1,964,022.00	0.00	0.0%
Prior Years' Taxes		8043	961,568.00	(440,881.00)	(1,059.81)	(440,881.00)	0.00	0.0%
Supplemental Taxes		8044	814,679.00	910,180.00	0.00	910,180.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,768,822.00	5,515,787.00	0.00	5,515,787.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	70,430.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	5,371.00	3,859.00	3,859.37	3,859.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	(1,930.00)	(1,929.69)	(1,930.00)	0.00	0.0%
Subtotal, LCFF Sources			427,376,617.00	431,202,217.00	98,017,317.87	431,202,217.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(8,823,155.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(745,768.00)	(727,873.00)	(182,183.00)	(727,873.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			417,807,694.00	430,474,344.00	97,835,134.87	430,474,344.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,245,506.00	6,219,523.00	0.00	6,219,523.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,904,936.00	7,904,936.00	2,988,995.94	7,904,936.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	565,486.00	619,616.59	565,486.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,150,442.00	14,689,945.00	3,608,612.53	14,689,945.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	813.05	5,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	155,000.00	2.00	155,000.00	0.00	0.0%
Interest		8660	0.00	0.00	90,526.40	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	295,000.00	295,000.00	197,412.50	295,000.00	0.00	0.0%
Interagency Services		8677	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	1,930.00	1,929.69	1,930.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,079,084.00	1,079,084.00	164,666.30	1,079,084.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,445,114.00	1,445,114.00	754,979.00	1,445,114.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,141,198.00	3,143,128.00	1,210,328.94	3,143,128.00	0.00	0.0%
TOTAL, REVENUES			431,099,334.00	448,307,417.00	102,654,076.34	448,307,417.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	188,251,862.00	189,677,756.00	60,864,668.15	189,677,756.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,358,743.00	8,484,153.00	2,786,734.49	8,484,153.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,092,959.00	16,250,726.00	5,525,915.28	16,250,726.00	0.00	0.0%
Other Certificated Salaries		1900	1,377,169.00	1,586,197.00	360,216.00	1,586,197.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			214,080,733.00	215,998,832.00	69,537,533.92	215,998,832.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,923,626.00	1,929,369.00	305,573.47	1,929,369.00	0.00	0.0%
Classified Support Salaries		2200	18,428,560.00	18,546,634.00	6,061,253.67	18,546,634.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,797,002.00	3,797,002.00	1,287,607.84	3,797,002.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,677,022.00	19,725,850.00	6,236,178.27	19,725,850.00	0.00	0.0%
Other Classified Salaries		2900	1,147,207.00	1,130,245.00	330,133.23	1,130,245.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			44,973,417.00	45,129,100.00	14,220,746.48	45,129,100.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,597,841.00	19,350,384.00	6,101,969.95	19,350,384.00	0.00	0.0%
PERS		3201-3202	4,886,286.00	4,904,651.00	1,597,742.14	4,904,651.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,527,213.00	6,558,355.00	1,969,621.61	6,558,355.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	42,714,271.00	42,197,541.00	13,218,418.51	42,197,541.00	0.00	0.0%
Unemployment Insurance		3501-3502	129,563.00	126,077.00	39,619.37	126,077.00	0.00	0.0%
Workers' Compensation		3601-3602	5,719,382.00	5,764,789.00	1,792,466.21	5,764,789.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,725,110.00	3,125,110.00	469,785.91	3,125,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,346,544.00	10,399,274.00	3,347,505.22	10,399,274.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,812,858.00	2,413,142.00	1,812,714.68	2,413,142.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,459,068.00	94,839,323.00	30,349,843.60	94,839,323.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,985,956.00	2,851,256.00	48,778.56	2,851,256.00	0.00	0.0%
Books and Other Reference Materials		4200	348,032.00	250,159.00	17,665.51	250,159.00	0.00	0.0%
Materials and Supplies		4300	12,865,684.00	15,471,108.00	1,519,840.18	15,471,108.00	0.00	0.0%
Noncapitalized Equipment		4400	3,714,001.00	3,700,225.00	434,819.58	3,700,225.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,913,673.00	22,272,748.00	2,021,103.83	22,272,748.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,376,753.00	1,284,041.00	201,376.62	1,284,041.00	0.00	0.0%
Travel and Conferences		5200	1,486,642.00	1,492,370.00	119,956.65	1,492,370.00	0.00	0.0%
Dues and Memberships		5300	75,194.00	85,873.00	114,107.83	85,873.00	0.00	0.0%
Insurance		5400-5450	2,642,978.00	2,622,011.00	10,965.51	2,622,011.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,898,571.00	9,898,571.00	2,726,713.16	9,898,571.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,070,500.00	2,095,364.00	568,392.15	2,095,364.00	0.00	0.0%
Transfers of Direct Costs		5710	(6,225,871.00)	(6,156,246.00)	(120,502.79)	(6,156,246.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,352.00)	(42,448.00)	(12,766.33)	(42,448.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,367,430.00	7,893,933.00	2,091,350.14	7,893,933.00	0.00	0.0%
Communications		5900	1,680,522.00	1,724,447.00	443,281.85	1,724,447.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,326,367.00	20,897,916.00	6,142,874.79	20,897,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,201,754.00	727.92	1,201,754.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,201,754.00	727.92	1,201,754.00	0.00	0.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	142,200.00	191,170.00	100,009.00	191,170.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,000,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,142,200.00	691,170.00	100,009.00	691,170.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,735,239.00)	(6,122,681.00)	(4,422.14)	(6,122,681.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,709,538.00)	(1,718,893.00)	(42,825.94)	(1,718,893.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,444,777.00)	(7,841,574.00)	(47,248.08)	(7,841,574.00)	0.00	0.0%
TOTAL, EXPENDITURES			392,450,681.00	393,189,269.00	122,325,591.46	393,189,269.00	0.00	0.0%

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	179,668.00	179,668.00	0.00	179,668.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,256,756.00	1,256,756.00	0.00	1,256,756.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,107,225.00)	(60,363,529.00)	(628.50)	(60,363,529.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,107,225.00)	(60,363,529.00)	(628.50)	(60,363,529.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(51,363,981.00)	(61,620,285.00)	(628.50)	(61,620,285.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,823,155.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,433,549.00	38,167,928.00	7,533,423.96	38,167,928.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,457,413.00	45,513,023.00	17,311,527.66	45,513,023.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,839,493.00	10,506,688.00	3,758,107.29	10,506,688.00	0.00	0.0%
5) TOTAL, REVENUES			84,553,610.00	94,187,639.00	28,603,058.91	94,187,639.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,371,864.00	50,240,345.00	14,478,703.32	50,240,345.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,358,756.00	24,946,168.00	7,442,824.18	24,946,168.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,318,375.00	31,479,786.00	8,683,125.82	31,479,786.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,371,048.00	25,667,584.00	5,164,913.16	25,667,584.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,154,496.00	25,020,194.00	2,906,287.61	25,020,194.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,267.00	166,719.00	104,417.20	166,719.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,830,689.00	1,830,689.00	31,909.00	1,830,689.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,735,239.00	6,122,681.00	4,422.14	6,122,681.00	0.00	0.0%
9) TOTAL, EXPENDITURES			135,205,734.00	165,474,166.00	38,816,602.43	165,474,166.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,652,124.00)	(71,286,527.00)	(10,213,543.52)	(71,286,527.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	50,107,225.00	60,363,529.00	628.50	60,363,529.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,107,225.00	60,363,529.00	628.50	60,363,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,899.00)	(10,922,998.00)	(10,212,915.02)	(10,922,998.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,084,262.90	30,084,262.90		30,084,262.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,084,262.90	30,084,262.90		30,084,262.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,084,262.90	30,084,262.90		30,084,262.90		
2) Ending Balance, June 30 (E + F1e)			29,539,363.90	19,161,264.90		19,161,264.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	29,539,363.90	19,161,265.39		19,161,265.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.49)		(0.49)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	8,823,155.00	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		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,823,155.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,609,537.00	8,802,772.00	775,992.00	8,802,772.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,339,961.00	1,341,980.00	225,483.00	1,341,980.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	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	12,708,948.00	17,513,877.00	4,036,432.69	17,513,877.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	76,346.00	62,584.00	76,346.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,367,768.00	2,271,701.00	504,790.99	2,271,701.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	856,584.00	1,467,934.00	234,136.00	1,467,934.00	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	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,881,200.00	2,435,359.00	395,230.72	2,435,359.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	417,650.00	445,109.00	256,671.85	445,109.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,180,303.00	3,812,850.00	1,042,102.71	3,812,850.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,433,549.00	38,167,928.00	7,533,423.96	38,167,928.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	32,334,420.00	32,834,420.00	9,220,140.00	32,834,420.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	32,604.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,882,128.00	1,882,128.00	2,123,572.08	1,882,128.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,119,371.00	3,119,371.00	2,027,591.15	3,119,371.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,710,903.00	1,710,903.00	855,451.50	1,710,903.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	559.00	0.00	559.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,410,591.00	5,965,642.00	3,052,168.93	5,965,642.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,457,413.00	45,513,023.00	17,311,527.66	45,513,023.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,148.00	28,148.00	7,488.00	28,148.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,811,345.00	10,478,540.00	3,750,619.29	10,478,540.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,839,493.00	10,506,688.00	3,758,107.29	10,506,688.00	0.00	0.0%
TOTAL, REVENUES			84,553,610.00	94,187,639.00	28,603,058.91	94,187,639.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,686,535.00	34,486,728.00	9,051,043.60	34,486,728.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,573,752.00	7,396,541.00	2,987,442.92	7,396,541.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	766,435.00	469,102.00	237,994.02	469,102.00	0.00	0.0%
Other Certificated Salaries		1900	5,345,142.00	7,887,974.00	2,202,222.78	7,887,974.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,371,864.00	50,240,345.00	14,478,703.32	50,240,345.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,376,961.00	17,071,394.00	5,144,448.85	17,071,394.00	0.00	0.0%
Classified Support Salaries		2200	5,105,520.00	4,947,658.00	1,359,837.17	4,947,658.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	613,170.00	810,436.00	229,133.60	810,436.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,093,825.00	1,930,873.00	686,768.42	1,930,873.00	0.00	0.0%
Other Classified Salaries		2900	169,280.00	185,807.00	22,636.14	185,807.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,358,756.00	24,946,168.00	7,442,824.18	24,946,168.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,536,758.00	4,067,144.00	1,180,913.04	4,067,144.00	0.00	0.0%
PERS		3201-3202	2,981,996.00	3,133,793.00	878,263.22	3,133,793.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,616,997.00	2,818,059.00	769,484.74	2,818,059.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,760,686.00	16,613,876.00	4,393,156.15	16,613,876.00	0.00	0.0%
Unemployment Insurance		3501-3502	34,383.00	40,864.00	10,346.04	40,864.00	0.00	0.0%
Workers' Compensation		3601-3602	1,549,482.00	1,706,641.00	466,546.71	1,706,641.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,766,719.00	3,012,968.00	892,945.99	3,012,968.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,354.00	86,441.00	91,469.93	86,441.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,318,375.00	31,479,786.00	8,683,125.82	31,479,786.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,717,166.00	1,717,166.00	22,707.75	1,717,166.00	0.00	0.0%
Books and Other Reference Materials		4200	79,644.00	103,413.00	43,325.15	103,413.00	0.00	0.0%
Materials and Supplies		4300	4,507,669.00	16,887,570.00	674,954.79	16,887,570.00	0.00	0.0%
Noncapitalized Equipment		4400	1,066,569.00	6,959,435.00	4,423,925.47	6,959,435.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,371,048.00	25,667,584.00	5,164,913.16	25,667,584.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,809,203.00	14,318,208.00	1,519,342.85	14,318,208.00	0.00	0.0%
Travel and Conferences		5200	368,387.00	977,485.00	151,804.82	977,485.00	0.00	0.0%
Dues and Memberships		5300	1,180.00	9,149.00	1,014.60	9,149.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	(350.00)	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	133,739.00	133,739.00	24,513.14	133,739.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	582,197.00	576,616.00	132,329.53	576,616.00	0.00	0.0%
Transfers of Direct Costs		5710	6,225,871.00	6,156,246.00	120,502.79	6,156,246.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	720.00	22,763.00	5,827.58	22,763.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	993,318.00	2,777,822.00	922,447.80	2,777,822.00	0.00	0.0%
Communications		5900	39,881.00	48,166.00	28,854.50	48,166.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,154,496.00	25,020,194.00	2,906,287.61	25,020,194.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	26,000.00	4,900.00	26,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	115,452.00	99,517.20	115,452.00	0.00	0.0%
Equipment Replacement		6500	25,267.00	25,267.00	0.00	25,267.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,267.00	166,719.00	104,417.20	166,719.00	0.00	0.0%
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	0.0%
State Special Schools		7130	81,084.00	81,084.00	0.00	81,084.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,724,605.00	1,724,605.00	0.00	1,724,605.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223 7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	25,000.00	25,000.00	31,909.00	25,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,830,689.00	1,830,689.00	31,909.00	1,830,689.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,735,239.00	6,122,681.00	4,422.14	6,122,681.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,735,239.00	6,122,681.00	4,422.14	6,122,681.00	0.00	0.0%
TOTAL, EXPENDITURES			135,205,734.00	165,474,166.00	38,816,602.43	165,474,166.00	0.00	0.0%

2014-15 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	50,107,225.00	60,363,529.00	628.50	60,363,529.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,107,225.00	60,363,529.00	628.50	60,363,529.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			50,107,225.00	60,363,529.00	628.50	60,363,529.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	426,630,849.00	430,474,344.00	97,835,134.87	430,474,344.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,433,549.00	38,167,928.00	7,533,423.96	38,167,928.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,607,855.00	60,202,968.00	20,920,140.19	60,202,968.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,980,691.00	13,649,816.00	4,968,436.23	13,649,816.00	0.00	0.0%
5) TOTAL, REVENUES			515,652,944.00	542,495,056.00	131,257,135.25	542,495,056.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	257,452,597.00	266,239,177.00	84,016,237.24	266,239,177.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,332,173.00	70,075,268.00	21,663,570.66	70,075,268.00	0.00	0.0%
3) Employee Benefits		3000-3999	125,777,443.00	126,319,109.00	39,032,969.42	126,319,109.00	0.00	0.0%
4) Books and Supplies		4000-4999	27,284,721.00	47,940,332.00	7,186,016.99	47,940,332.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,480,863.00	45,918,110.00	9,049,162.40	45,918,110.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,267.00	1,368,473.00	105,145.12	1,368,473.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,972,889.00	2,521,859.00	131,918.00	2,521,859.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,709,538.00)	(1,718,893.00)	(42,825.94)	(1,718,893.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			527,656,415.00	558,663,435.00	161,142,193.89	558,663,435.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,003,471.00)	(16,168,379.00)	(29,885,058.64)	(16,168,379.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,256,756.00	1,256,756.00	0.00	1,256,756.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,256,756.00)	(1,256,756.00)	0.00	(1,256,756.00)		

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

34 67314 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,260,227.00)	(17,425,135.00)	(29,885,058.64)	(17,425,135.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,364,192.64	64,364,192.64		64,364,192.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,364,192.64	64,364,192.64		64,364,192.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,364,192.64	64,364,192.64		64,364,192.64		
2) Ending Balance, June 30 (E + F1e)			51,103,965.64	46,939,057.64		46,939,057.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	55,455.54	561,055.00		561,055.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	29,539,363.90	19,161,265.39		19,161,265.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,669,146.20	15,876,737.74		15,876,737.74		
Reserve for Funding Priorities	0000	9780	10,669,146.20					
Reserve for Funding Priorities	0000	9780		15,876,737.74				
Reserve for Funding Priorities	0000	9780				15,876,737.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,700,000.00	11,200,000.00		11,200,000.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.49)		(0.49)		

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	296,320,209.00	289,234,108.00	80,104,788.00	289,234,108.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	59,262,967.00	71,726,064.00	17,911,660.00	71,726,064.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	936,215.00	810,054.00	0.00	810,054.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	57,229,499.00	61,480,954.00	0.00	61,480,954.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,006,857.00	1,964,022.00	0.00	1,964,022.00	0.00	0.0%
Prior Years' Taxes		8043	961,568.00	(440,881.00)	(1,059.81)	(440,881.00)	0.00	0.0%
Supplemental Taxes		8044	814,679.00	910,180.00	0.00	910,180.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,768,822.00	5,515,787.00	0.00	5,515,787.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	70,430.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	5,371.00	3,859.00	3,859.37	3,859.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	(1,930.00)	(1,929.69)	(1,930.00)	0.00	0.0%
Subtotal, LCFF Sources			427,376,617.00	431,202,217.00	98,017,317.87	431,202,217.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(8,823,155.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	8,823,155.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(745,768.00)	(727,873.00)	(182,183.00)	(727,873.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			426,630,849.00	430,474,344.00	97,835,134.87	430,474,344.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,609,537.00	8,802,772.00	775,992.00	8,802,772.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,339,961.00	1,341,980.00	225,483.00	1,341,980.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	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	12,708,948.00	17,513,877.00	4,036,432.69	17,513,877.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	76,346.00	62,584.00	76,346.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,367,768.00	2,271,701.00	504,790.99	2,271,701.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	856,584.00	1,467,934.00	234,136.00	1,467,934.00	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	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,881,200.00	2,435,359.00	395,230.72	2,435,359.00	0.00	0.0%
Other No Child Left Behind	3500-3699	8290	417,650.00	445,109.00	256,671.85	445,109.00	0.00	0.0%
Vocational and Applied Technology Education	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	All Other	8290	2,180,303.00	3,812,850.00	1,042,102.71	3,812,850.00	0.00	0.0%
All Other Federal Revenue			29,433,549.00	38,167,928.00	7,533,423.96	38,167,928.00	0.00	0.0%
TOTAL, FEDERAL REVENUE								
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	32,334,420.00	32,834,420.00	9,220,140.00	32,834,420.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	32,604.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,245,506.00	6,219,523.00	0.00	6,219,523.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,787,064.00	9,787,064.00	5,112,568.02	9,787,064.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,119,371.00	3,119,371.00	2,027,591.15	3,119,371.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,710,903.00	1,710,903.00	855,451.50	1,710,903.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	559.00	0.00	559.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,410,591.00	6,531,128.00	3,671,785.52	6,531,128.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			54,607,855.00	60,202,968.00	20,920,140.19	60,202,968.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

34 67314 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	813.05	5,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	183,148.00	183,148.00	7,490.00	183,148.00	0.00	0.0%
Interest		8660	0.00	0.00	90,526.40	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	295,000.00	295,000.00	197,412.50	295,000.00	0.00	0.0%
Interagency Services		8677	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	1,930.00	1,929.69	1,930.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,890,429.00	11,557,624.00	3,915,285.59	11,557,624.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,445,114.00	1,445,114.00	754,979.00	1,445,114.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,980,691.00	13,649,816.00	4,968,436.23	13,649,816.00	0.00	0.0%
TOTAL, REVENUES			515,652,944.00	542,495,056.00	131,257,135.25	542,495,056.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	219,938,397.00	224,164,484.00	69,915,711.75	224,164,484.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,932,495.00	15,880,694.00	5,774,177.41	15,880,694.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,859,394.00	16,719,828.00	5,763,909.30	16,719,828.00	0.00	0.0%
Other Certificated Salaries		1900	6,722,311.00	9,474,171.00	2,562,438.78	9,474,171.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			257,452,597.00	266,239,177.00	84,016,237.24	266,239,177.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,300,587.00	19,000,763.00	5,450,022.32	19,000,763.00	0.00	0.0%
Classified Support Salaries		2200	23,534,080.00	23,494,292.00	7,421,090.84	23,494,292.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,410,172.00	4,607,438.00	1,516,741.44	4,607,438.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,770,847.00	21,656,723.00	6,922,946.69	21,656,723.00	0.00	0.0%
Other Classified Salaries		2900	1,316,487.00	1,316,052.00	352,769.37	1,316,052.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,332,173.00	70,075,268.00	21,663,570.66	70,075,268.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,134,599.00	23,417,528.00	7,282,882.99	23,417,528.00	0.00	0.0%
PERS		3201-3202	7,868,282.00	8,038,444.00	2,476,005.36	8,038,444.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,144,210.00	9,376,414.00	2,739,106.35	9,376,414.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,474,957.00	58,811,417.00	17,611,574.66	58,811,417.00	0.00	0.0%
Unemployment Insurance		3501-3502	163,946.00	166,941.00	49,965.41	166,941.00	0.00	0.0%
Workers' Compensation		3601-3602	7,268,864.00	7,471,430.00	2,259,012.92	7,471,430.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,725,110.00	3,125,110.00	469,785.91	3,125,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,113,263.00	13,412,242.00	4,240,451.21	13,412,242.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,884,212.00	2,499,583.00	1,904,184.61	2,499,583.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			125,777,443.00	126,319,109.00	39,032,969.42	126,319,109.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,703,122.00	4,568,422.00	71,486.31	4,568,422.00	0.00	0.0%
Books and Other Reference Materials		4200	427,676.00	353,572.00	60,990.66	353,572.00	0.00	0.0%
Materials and Supplies		4300	17,373,353.00	32,358,678.00	2,194,794.97	32,358,678.00	0.00	0.0%
Noncapitalized Equipment		4400	4,780,570.00	10,659,660.00	4,858,745.05	10,659,660.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,284,721.00	47,940,332.00	7,186,016.99	47,940,332.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	16,185,956.00	15,602,249.00	1,720,719.47	15,602,249.00	0.00	0.0%
Travel and Conferences		5200	1,855,029.00	2,469,855.00	271,761.47	2,469,855.00	0.00	0.0%
Dues and Memberships		5300	76,374.00	95,022.00	115,122.43	95,022.00	0.00	0.0%
Insurance		5400-5450	2,642,978.00	2,622,011.00	10,615.51	2,622,011.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,032,310.00	10,032,310.00	2,751,226.30	10,032,310.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,652,697.00	2,671,980.00	700,721.68	2,671,980.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,632.00)	(19,685.00)	(6,938.75)	(19,685.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,360,748.00	10,671,755.00	3,013,797.94	10,671,755.00	0.00	0.0%
Communications		5900	1,720,403.00	1,772,613.00	472,136.35	1,772,613.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,480,863.00	45,918,110.00	9,049,162.40	45,918,110.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	26,000.00	4,900.00	26,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	1,317,206.00	100,245.12	1,317,206.00	0.00	0.0%
Equipment Replacement		6500	25,267.00	25,267.00	0.00	25,267.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,267.00	1,368,473.00	105,145.12	1,368,473.00	0.00	0.0%
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	0.0%
State Special Schools		7130	81,084.00	81,084.00	0.00	81,084.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,724,605.00	1,724,605.00	0.00	1,724,605.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	167,200.00	216,170.00	131,918.00	216,170.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,000,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,972,889.00	2,521,859.00	131,918.00	2,521,859.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,709,538.00)	(1,718,893.00)	(42,825.94)	(1,718,893.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,709,538.00)	(1,718,893.00)	(42,825.94)	(1,718,893.00)	0.00	0.0%
TOTAL, EXPENDITURES			527,656,415.00	558,663,435.00	161,142,193.89	558,663,435.00	0.00	0.0%

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	179,668.00	179,668.00	0.00	179,668.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,256,756.00	1,256,756.00	0.00	1,256,756.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,256,756.00)	(1,256,756.00)	0.00	(1,256,756.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5640	Medi-Cal Billing Option	3,897,045.17
6300	Lottery: Instructional Materials	7,856,251.96
6500	Special Education	369.15
6512	Special Ed: Mental Health Services	3,854,725.04
8150	Ongoing & Major Maintenance Account (RM,	1,038,526.67
9010	Other Restricted Local	2,514,347.40
Total, Restricted Balance		<u>19,161,265.39</u>

2014-15 First Interim
Charter Schools Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,128,185.00	2,128,185.00	515,251.00	2,128,185.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,887.00	63,887.00	21,245.07	63,887.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,500.00	585.73	10,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,202,072.00	2,202,572.00	537,081.80	2,202,572.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,246,070.00	1,246,070.00	279,341.46	1,246,070.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,728.00	128,728.00	50,307.11	128,728.00	0.00	0.0%
3) Employee Benefits		3000-3999	363,197.00	363,197.00	95,503.45	363,197.00	0.00	0.0%
4) Books and Supplies		4000-4999	127,129.00	194,588.00	13,543.83	194,588.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,541.00	112,882.00	38,313.92	112,882.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,926,665.00	2,045,465.00	477,009.77	2,045,465.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			275,407.00	157,107.00	60,072.03	157,107.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			275,407.00	157,107.00	60,072.03	157,107.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,028,978.77	3,028,978.77		3,028,978.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,028,978.77	3,028,978.77		3,028,978.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,028,978.77	3,028,978.77		3,028,978.77		
2) Ending Balance, June 30 (E + F1e)			3,304,385.77	3,186,085.77		3,186,085.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	103,993.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,200,392.77	3,186,085.77		3,186,085.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,483,709.00	1,483,709.00	359,950.00	1,483,709.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	310,670.00	310,670.00	84,525.00	310,670.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(6,226.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	333,806.00	333,806.00	77,002.00	333,806.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,128,185.00	2,128,185.00	515,251.00	2,128,185.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	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	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(38.00)	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,738.00	4,738.00	0.00	4,738.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	59,149.00	59,149.00	21,283.07	59,149.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,887.00	63,887.00	21,245.07	63,887.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.0%
Interagency Services		8677	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	500.00	585.73	500.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,500.00	585.73	10,500.00	0.00	0.0%
TOTAL, REVENUES			2,202,072.00	2,202,572.00	537,081.80	2,202,572.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,089,560.00	1,089,560.00	232,051.96	1,089,560.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,837.00	113,837.00	37,945.68	113,837.00	0.00	0.0%
Other Certificated Salaries		1900	42,673.00	42,673.00	9,343.82	42,673.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,246,070.00	1,246,070.00	279,341.46	1,246,070.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,423.00	15,423.00	0.00	15,423.00	0.00	0.0%
Classified Support Salaries		2200	37,636.00	37,636.00	12,999.25	37,636.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,669.00	73,669.00	34,270.36	73,669.00	0.00	0.0%
Other Classified Salaries		2900	2,000.00	2,000.00	3,037.50	2,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			128,728.00	128,728.00	50,307.11	128,728.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	102,801.00	102,801.00	24,762.34	102,801.00	0.00	0.0%
PERS		3201-3202	14,241.00	14,241.00	4,457.99	14,241.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,448.00	29,448.00	7,329.40	29,448.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	139,391.00	139,391.00	38,141.16	139,391.00	0.00	0.0%
Unemployment Insurance		3501-3502	698.00	698.00	157.21	698.00	0.00	0.0%
Workers' Compensation		3601-3602	31,383.00	31,383.00	7,148.96	31,383.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	44,438.00	44,438.00	12,175.70	44,438.00	0.00	0.0%
Other Employee Benefits		3901-3902	797.00	797.00	1,330.69	797.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,197.00	363,197.00	95,503.45	363,197.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	353.25	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,526.00	83,178.00	15.37	83,178.00	0.00	0.0%
Materials and Supplies		4300	90,651.00	105,458.00	8,370.21	105,458.00	0.00	0.0%
Noncapitalized Equipment		4400	5,952.00	5,952.00	4,805.00	5,952.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,129.00	194,588.00	13,543.83	194,588.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,523.00	6,523.00	0.00	6,523.00	0.00	0.0%
Dues and Memberships		5300	3,080.00	3,080.00	0.00	3,080.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,623.00	63,964.00	900.04	63,964.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,383.00	7,383.00	1,194.68	7,383.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,719.00	21,719.00	33,477.33	21,719.00	0.00	0.0%
Communications		5900	10,213.00	10,213.00	2,741.87	10,213.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,541.00	112,882.00	38,313.92	112,882.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,926,665.00	2,045,465.00	477,009.77	2,045,465.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2014/15
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,453,600.00	1,609,197.00	777,099.79	1,609,197.00	0.00	0.0%
3) Other State Revenue		8300-8599	976,163.00	976,163.00	438,269.00	976,163.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,551.00	1,181,551.00	175,694.50	1,181,551.00	0.00	0.0%
5) TOTAL, REVENUES			3,593,314.00	3,766,911.00	1,391,063.29	3,766,911.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,618,334.00	1,688,265.00	485,532.07	1,688,265.00	0.00	0.0%
2) Classified Salaries		2000-2999	985,823.00	1,019,237.00	326,319.90	1,019,237.00	0.00	0.0%
3) Employee Benefits		3000-3999	962,933.00	997,408.00	299,443.07	997,408.00	0.00	0.0%
4) Books and Supplies		4000-4999	743,927.00	729,728.00	132,951.17	729,728.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	341,729.00	402,254.00	151,656.68	402,254.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	30,170.08	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	189,498.00	193,949.00	2,464.56	193,949.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,842,244.00	5,030,841.00	1,428,537.53	5,030,841.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,248,930.00)	(1,263,930.00)	(37,474.24)	(1,263,930.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,077,088.00	1,077,088.00	0.00	1,077,088.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,842.00)	(186,842.00)	(37,474.24)	(186,842.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,243,963.14	2,243,963.14		2,243,963.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,243,963.14	2,243,963.14		2,243,963.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,243,963.14	2,243,963.14		2,243,963.14		
2) Ending Balance, June 30 (E + F1e)			2,072,121.14	2,057,121.14		2,057,121.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	964,174.69	949,174.69		949,174.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,107,946.45	1,107,946.45		1,107,946.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	109,830.00	109,830.00	41,461.89	109,830.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,343,770.00	1,499,367.00	735,637.90	1,499,367.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,453,600.00	1,609,197.00	777,099.79	1,609,197.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	897,500.00	897,500.00	238,498.00	897,500.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	199,771.00	0.00	0.00	0.0%
All Other State Revenue		8590	78,663.00	78,663.00	0.00	78,663.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			976,163.00	976,163.00	438,269.00	976,163.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	46.01	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	282,000.00	282,000.00	0.00	282,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	871,551.00	889,551.00	175,648.49	889,551.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,163,551.00	1,181,551.00	175,694.50	1,181,551.00	0.00	0.0%
TOTAL, REVENUES			3,593,314.00	3,766,911.00	1,391,063.29	3,766,911.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,331,052.00	1,390,717.00	387,171.66	1,390,717.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	2,600.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	287,282.00	290,787.00	95,760.41	290,787.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	6,761.00	0.00	6,761.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,618,334.00	1,688,265.00	485,532.07	1,688,265.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,981.00	28,981.00	10,763.61	28,981.00	0.00	0.0%
Classified Support Salaries		2200	611,423.00	644,137.00	205,611.90	644,137.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	345,419.00	346,119.00	109,944.39	346,119.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			985,823.00	1,019,237.00	326,319.90	1,019,237.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	132,197.00	138,916.00	34,108.87	138,916.00	0.00	0.0%
PERS		3201-3202	112,500.00	112,672.00	42,224.83	112,672.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99,873.00	103,401.00	32,770.04	103,401.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	446,958.00	464,468.00	141,539.38	464,468.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,296.00	1,349.00	383.65	1,349.00	0.00	0.0%
Workers' Compensation		3601-3602	58,593.00	60,922.00	17,271.60	60,922.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	108,913.00	113,009.00	29,995.58	113,009.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,603.00	2,671.00	1,149.12	2,671.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			962,933.00	997,408.00	299,443.07	997,408.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	117,313.00	117,313.00	62,464.24	117,313.00	0.00	0.0%
Materials and Supplies		4300	614,516.00	588,591.00	31,719.21	588,591.00	0.00	0.0%
Noncapitalized Equipment		4400	12,098.00	23,824.00	38,767.72	23,824.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			743,927.00	729,728.00	132,951.17	729,728.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	152,292.00	205,595.00	49,478.55	205,595.00	0.00	0.0%
Travel and Conferences		5200	28,385.00	28,385.00	847.73	28,385.00	0.00	0.0%
Dues and Memberships		5300	670.00	670.00	1,465.00	670.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,639.00	44,483.00	7,848.49	44,483.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,185.00	7,553.00	4,646.83	7,553.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,072.00	104,082.00	75,202.77	104,082.00	0.00	0.0%
Communications		5900	11,486.00	11,486.00	12,167.31	11,486.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,729.00	402,254.00	151,656.68	402,254.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	30,170.08	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	30,170.08	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	189,498.00	193,949.00	2,464.56	193,949.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			189,498.00	193,949.00	2,464.56	193,949.00	0.00	0.0%
TOTAL, EXPENDITURES			4,842,244.00	5,030,841.00	1,428,537.53	5,030,841.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,077,088.00	1,077,088.00	0.00	1,077,088.00		

Resource	Description	2014/15
		Projected Year Totals
6015	Adults in Correctional Facilities	119,223.95
9010	Other Restricted Local	829,950.74
Total, Restricted Balance		949,174.69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,608,457.00	3,705,723.00	670,986.00	3,705,723.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,312,081.00	1,399,834.00	602,024.34	1,399,834.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,762.00	608,879.00	103,155.76	608,879.00	0.00	0.0%
5) TOTAL, REVENUES			5,466,300.00	5,714,436.00	1,376,166.10	5,714,436.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,789,546.00	1,805,337.00	621,542.76	1,805,337.00	0.00	0.0%
2) Classified Salaries		2000-2999	943,443.00	988,805.00	328,974.80	988,805.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,146,736.00	1,169,153.00	365,260.30	1,169,153.00	0.00	0.0%
4) Books and Supplies		4000-4999	632,777.00	744,732.00	31,863.87	744,732.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	884,169.00	931,876.00	140,241.41	931,876.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	249,297.00	254,201.00	40,361.38	254,201.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,645,968.00	5,894,104.00	1,528,244.52	5,894,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,668.00)	(179,668.00)	(152,078.42)	(179,668.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	179,668.00	179,668.00	0.00	179,668.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,668.00	179,668.00	0.00	179,668.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(152,078.42)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,755.63	51,755.63		51,755.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,755.63	51,755.63		51,755.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,755.63	51,755.63		51,755.63		
2) Ending Balance, June 30 (E + F1e)			51,755.63	51,755.63		51,755.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	51,610.89	51,610.89		51,610.89		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	144.74	144.74		144.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,608,457.00	3,705,723.00	670,986.00	3,705,723.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,608,457.00	3,705,723.00	670,986.00	3,705,723.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,294,581.00	1,332,706.00	584,530.09	1,332,706.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,500.00	67,128.00	17,494.25	67,128.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,312,081.00	1,399,834.00	602,024.34	1,399,834.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	40,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	505,762.00	608,879.00	103,155.76	608,879.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			545,762.00	608,879.00	103,155.76	608,879.00	0.00	0.0%
TOTAL, REVENUES			5,466,300.00	5,714,436.00	1,376,166.10	5,714,436.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,456,788.00	1,456,788.00	492,095.03	1,456,788.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	84,000.00	89,361.00	32,837.01	89,361.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,942.00	8,942.00	2,980.64	8,942.00	0.00	0.0%
Other Certificated Salaries		1900	239,816.00	250,246.00	93,630.08	250,246.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,789,546.00	1,805,337.00	621,542.76	1,805,337.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	596,506.00	598,882.00	201,313.64	598,882.00	0.00	0.0%
Classified Support Salaries		2200	185,478.00	195,445.00	70,787.27	195,445.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,459.00	194,478.00	56,481.04	194,478.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	392.85	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			943,443.00	988,805.00	328,974.80	988,805.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	147,640.00	149,017.00	54,324.50	149,017.00	0.00	0.0%
PERS		3201-3202	110,386.00	115,211.00	32,383.01	115,211.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,125.00	101,655.00	32,309.11	101,655.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	601,652.00	610,818.00	186,907.51	610,818.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,368.00	1,398.00	449.80	1,398.00	0.00	0.0%
Workers' Compensation		3601-3602	61,496.00	62,817.00	20,226.23	62,817.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	122,851.00	124,927.00	36,159.47	124,927.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,218.00	3,310.00	2,500.67	3,310.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,146,736.00	1,169,153.00	365,260.30	1,169,153.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,695.00	9,550.00	2,697.49	9,550.00	0.00	0.0%
Materials and Supplies		4300	618,082.00	721,576.00	24,608.50	721,576.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	13,606.00	4,557.88	13,606.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			632,777.00	744,732.00	31,863.87	744,732.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	817,569.00	817,902.00	125,968.17	817,902.00	0.00	0.0%
Travel and Conferences		5200	17,879.00	18,045.00	2,795.59	18,045.00	0.00	0.0%
Dues and Memberships		5300	1,650.00	2,250.00	800.00	2,250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,760.00	7,890.00	58.48	7,890.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,250.00	14,184.00	2,777.27	14,184.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,295.00	63,474.00	5,339.92	63,474.00	0.00	0.0%
Communications		5900	7,766.00	8,131.00	2,501.98	8,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			884,169.00	931,876.00	140,241.41	931,876.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	249,297.00	254,201.00	40,361.38	254,201.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			249,297.00	254,201.00	40,361.38	254,201.00	0.00	0.0%
TOTAL, EXPENDITURES			5,645,968.00	5,894,104.00	1,528,244.52	5,894,104.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	179,668.00	179,668.00	0.00	179,668.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			179,668.00	179,668.00	0.00	179,668.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			179,668.00	179,668.00	0.00	179,668.00		

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	51,610.89
Total, Restricted Balance		51,610.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,670,124.00	15,717,665.00	350,195.17	15,717,665.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	75,734.06	1,200,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,774,791.00	7,812,937.00	940,529.75	7,812,937.00	0.00	0.0%
5) TOTAL, REVENUES			24,644,915.00	24,730,602.00	1,366,458.98	24,730,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,505,974.00	7,593,081.00	2,297,176.22	7,593,081.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,128,811.00	4,160,262.00	1,113,949.37	4,160,262.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,720,623.00	10,809,943.00	2,488,447.61	10,809,943.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,003,823.00	1,006,574.00	192,671.02	1,006,574.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	21,113.00	2,910.00	21,113.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,270,743.00	1,270,743.00	0.00	1,270,743.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,629,974.00	24,861,716.00	6,095,154.22	24,861,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,941.00	(131,114.00)	(4,728,695.24)	(131,114.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,941.00	(131,114.00)	(4,728,695.24)	(131,114.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,083,774.64	6,083,774.64		6,083,774.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,083,774.64	6,083,774.64		6,083,774.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,083,774.64	6,083,774.64		6,083,774.64		
2) Ending Balance, June 30 (E + F1e)			6,098,715.64	5,952,660.64		5,952,660.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	22,919.79	11,215.00		11,275.00		
Stores		9712	1,101,744.71	1,182,630.13		1,182,630.13		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,944,678.20	4,729,442.57		4,729,382.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	29,372.94	29,372.94		29,372.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	15,670,124.00	15,703,264.00	335,794.40	15,703,264.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	14,401.00	14,400.77	14,401.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,670,124.00	15,717,665.00	350,195.17	15,717,665.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,200,000.00	1,200,000.00	75,734.06	1,200,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,200,000.00	1,200,000.00	75,734.06	1,200,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,772,791.00	7,772,791.00	892,318.33	7,772,791.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	146.49	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	40,146.00	48,064.93	40,146.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,774,791.00	7,812,937.00	940,529.75	7,812,937.00	0.00	0.0%
TOTAL, REVENUES			24,644,915.00	24,730,602.00	1,366,458.98	24,730,602.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,658,231.00	6,678,703.00	2,020,843.98	6,678,703.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	704,738.00	704,738.00	205,490.52	704,738.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,005.00	209,640.00	70,841.72	209,640.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,505,974.00	7,593,081.00	2,297,176.22	7,593,081.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	813,346.00	821,189.00	215,006.20	821,189.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	572,419.00	579,083.00	162,999.78	579,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,092,013.00	2,103,532.00	574,643.92	2,103,532.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,780.00	3,823.00	1,063.08	3,823.00	0.00	0.0%
Workers' Compensation		3601-3602	169,940.00	171,901.00	48,062.96	171,901.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	464,465.00	467,676.00	103,702.53	467,676.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,848.00	13,058.00	8,470.90	13,058.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,128,811.00	4,160,262.00	1,113,949.37	4,160,262.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,880,023.00	1,923,336.00	293,946.80	1,923,336.00	0.00	0.0%
Noncapitalized Equipment		4400	152,305.00	156,404.00	43,519.27	156,404.00	0.00	0.0%
Food		4700	8,688,295.00	8,730,203.00	2,150,981.54	8,730,203.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,720,623.00	10,809,943.00	2,488,447.61	10,809,943.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	35,000.00	7,015.76	35,000.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.00	350.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,600.00	272,600.00	34,993.02	272,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,200.00	342,200.00	63,329.88	342,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,249.00	(19,000.00)	(2,326.47)	(19,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	329,704.00	329,704.00	73,708.41	329,704.00	0.00	0.0%
Communications		5900	45,720.00	45,720.00	15,950.42	45,720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,003,823.00	1,006,574.00	192,671.02	1,006,574.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	19,920.00	2,910.00	19,920.00	0.00	0.0%
Equipment		6400	0.00	1,193.00	0.00	1,193.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	21,113.00	2,910.00	21,113.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,270,743.00	1,270,743.00	0.00	1,270,743.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,270,743.00	1,270,743.00	0.00	1,270,743.00	0.00	0.0%
TOTAL, EXPENDITURES			24,629,974.00	24,861,716.00	6,095,154.22	24,861,716.00		

2014-15 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,607,682.93
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	2,121,699.64
Total, Restricted Balance		<u>4,729,382.57</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	660.00	660.00	0.00	660.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	103,290.00	103,290.00	0.00	103,290.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			209,950.00	209,950.00	0.00	209,950.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,950.00)	(209,950.00)	0.00	(209,950.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,950.00)	(209,950.00)	0.00	(209,950.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	917,573.27	917,573.27		917,573.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,573.27	917,573.27		917,573.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			917,573.27	917,573.27		917,573.27		
2) Ending Balance, June 30 (E + F1e)			707,623.27	707,623.27		707,623.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	707,623.27	707,623.27		707,623.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	460.00	460.00	0.00	460.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	4.00	0.00	4.00	0.00	0.0%
Workers' Compensation		3601-3602	136.00	136.00	0.00	136.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	60.00	60.00	0.00	60.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			660.00	660.00	0.00	660.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	103,290.00	103,290.00	0.00	103,290.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,290.00	103,290.00	0.00	103,290.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			209,950.00	209,950.00	0.00	209,950.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2014/15
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500,000.00	7,500,000.00	2,795,526.12	7,500,000.00	0.00	0.0%
5) TOTAL REVENUES			7,500,000.00	7,500,000.00	2,795,526.12	7,500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,397.00	169,397.00	32,317.89	169,397.00	0.00	0.0%
3) Employee Benefits		3000-3999	75,304.00	75,304.00	13,385.14	75,304.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,000.00	57,000.00	9,912.85	57,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,161.00	125,161.00	130,390.40	125,161.00	0.00	0.0%
6) Capital Outlay		6000-6999	53,300.00	376,100.00	334,406.99	376,100.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			480,162.00	802,962.00	520,413.27	802,962.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,019,838.00	6,697,038.00	2,275,112.85	6,697,038.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,800,000.00)	(6,800,000.00)	0.00	(6,800,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			219,838.00	(102,962.00)	2,275,112.85	(102,962.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,648,998.23	14,648,998.23		14,648,998.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,648,998.23	14,648,998.23		14,648,998.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,648,998.23	14,648,998.23		14,648,998.23		
2) Ending Balance, June 30 (E + F1e)			14,868,836.23	14,546,036.23		14,546,036.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,868,836.23	14,546,036.23		14,546,036.23		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	7,500,000.00	7,500,000.00	2,795,526.12	7,500,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500,000.00	7,500,000.00	2,795,526.12	7,500,000.00	0.00	0.0%
TOTAL, REVENUES			7,500,000.00	7,500,000.00	2,795,526.12	7,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	1,863.61	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,000.00	59,000.00	13,260.76	59,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	110,397.00	110,397.00	17,193.52	110,397.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,397.00	169,397.00	32,317.89	169,397.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,818.00	19,818.00	3,579.97	19,818.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,853.00	12,853.00	2,338.01	12,853.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	33,044.00	33,044.00	5,728.91	33,044.00	0.00	0.0%
Unemployment Insurance		3501-3502	85.00	85.00	15.28	85.00	0.00	0.0%
Workers' Compensation		3601-3602	3,812.00	3,812.00	687.61	3,812.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,430.00	5,430.00	992.64	5,430.00	0.00	0.0%
Other Employee Benefits		3901-3902	262.00	262.00	42.72	262.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,304.00	75,304.00	13,385.14	75,304.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	9,912.85	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	57,000.00	9,912.85	57,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,161.00	45,161.00	13,548.15	45,161.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	116,842.25	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,161.00	125,161.00	130,390.40	125,161.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,300.00	359,100.00	311,356.89	359,100.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	17,000.00	23,050.10	17,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,300.00	376,100.00	334,406.99	376,100.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			480,162.00	802,962.00	520,413.27	802,962.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	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	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,800,000.00)	(6,800,000.00)	0.00	(6,800,000.00)		

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	14,546,036.23
Total, Restricted Balance		14,546,036.23

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,008,808.00	48,314,140.00	7,460,023.44	48,314,140.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			40,008,808.00	48,314,140.00	7,460,023.44	48,314,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,008,808.00)	(48,314,140.00)	(7,460,023.44)	(48,314,140.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			6,800,000.00	6,800,000.00	0.00	6,800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,208,808.00)	(41,514,140.00)	(7,460,023.44)	(41,514,140.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,133,847.93	43,133,847.93		43,133,847.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,133,847.93	43,133,847.93		43,133,847.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,133,847.93	43,133,847.93		43,133,847.93		
2) Ending Balance, June 30 (E + F1e)			9,925,039.93	1,619,707.93		1,619,707.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,925,039.93	1,619,707.93		1,619,707.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,274,485.00	7,440,664.00	61,852.43	7,440,664.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,447,027.00	39,695,109.00	7,355,725.34	39,695,109.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,287,296.00	1,178,367.00	42,445.67	1,178,367.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,008,808.00	48,314,140.00	7,460,023.44	48,314,140.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,008,808.00	48,314,140.00	7,460,023.44	48,314,140.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,800,000.00	6,800,000.00	0.00	6,800,000.00		

Resource	Description	2014/15
		Projected Year Totals
7710	State School Facilities Projects	1,619,707.93
Total, Restricted Balance		1,619,707.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	233,684.47	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	233,684.47	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(233,684.47)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(233,684.47)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,116,589.58	1,116,589.58		1,116,589.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,589.58	1,116,589.58		1,116,589.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,589.58	1,116,589.58		1,116,589.58		
2) Ending Balance, June 30 (E + F1e)			1,116,589.58	1,116,589.58		1,116,589.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,116,589.58	1,116,589.58		1,116,589.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	233,684.47	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	233,684.47	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	233,684.47	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	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	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
6230	California Clean Energy Jobs Act	855,094.00
9010	Other Restricted Local	261,495.58
Total, Restricted Balance		1,116,589.58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,396.00	160,396.00	40,415.42	160,396.00	0.00	0.0%
5) TOTAL, REVENUES			160,396.00	160,396.00	40,415.42	160,396.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,437,280.00	1,437,280.00	344,496.07	1,437,280.00	0.00	0.0%
3) Employee Benefits		3000-3999	554,435.00	554,435.00	129,809.75	554,435.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,500.00	35,500.00	6,557.28	35,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	255,256.00	262,011.00	145,516.58	262,011.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,131,973.00	1,192,803.00	224,971.91	1,192,803.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	2.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,414,444.00	3,482,029.00	851,353.59	3,482,029.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,254,048.00)	(3,321,633.00)	(810,938.17)	(3,321,633.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,168,250.00	1,168,250.00	0.00	1,168,250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,085,798.00)	(2,153,383.00)	(810,938.17)	(2,153,383.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,532,632.69	14,532,632.69		14,532,632.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,532,632.69	14,532,632.69		14,532,632.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,532,632.69	14,532,632.69		14,532,632.69		
2) Ending Balance, June 30 (E + F1e)			12,446,834.69	12,379,249.69		12,379,249.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,515,569.81	1,494,230.81		1,494,230.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,931,264.88	10,885,018.88		10,885,018.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	58.92	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	909.50	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(49.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	160,396.00	160,396.00	39,496.00	160,396.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,396.00	160,396.00	40,415.42	160,396.00	0.00	0.0%
TOTAL, REVENUES			160,396.00	160,396.00	40,415.42	160,396.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	9,133.77	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	601,081.00	601,081.00	173,386.64	601,081.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	836,199.00	836,199.00	161,975.66	836,199.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,437,280.00	1,437,280.00	344,496.07	1,437,280.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	156,456.00	156,456.00	39,237.36	156,456.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	105,131.00	105,131.00	22,809.19	105,131.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	216,168.00	216,168.00	49,262.53	216,168.00	0.00	0.0%
Unemployment Insurance		3501-3502	722.00	722.00	163.91	722.00	0.00	0.0%
Workers' Compensation		3601-3602	32,338.00	32,338.00	7,374.22	32,338.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	41,381.00	41,381.00	10,172.86	41,381.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,239.00	2,239.00	739.68	2,239.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			554,435.00	554,435.00	129,809.75	554,435.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,500.00	17,500.00	1,472.81	17,500.00	0.00	0.0%
Noncapitalized Equipment		4400	18,000.00	18,000.00	5,034.47	18,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,500.00	35,500.00	6,537.28	35,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,050.00	18,050.00	2,635.06	18,050.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,100.00	16,855.00	5,810.00	16,855.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,565.00	9,565.00	536.44	9,565.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	212,541.00	212,541.00	135,956.79	212,541.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	578.29	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			255,256.00	262,011.00	145,516.58	262,011.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	543,255.00	574,385.00	37,571.19	574,385.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	584,500.00	602,200.00	187,400.72	602,200.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,218.00	16,218.00	0.00	16,218.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,131,973.00	1,192,803.00	224,971.91	1,192,803.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	2.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,414,444.00	3,482,029.00	851,353.59	3,482,029.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,168,250.00	1,168,250.00	0.00	1,168,250.00		

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	1,494,230.81
Total, Restricted Balance		1,494,230.81

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,406,383.00	14,406,383.00	(2,375.50)	14,406,383.00	0.00	0.0%
5) TOTAL, REVENUES			14,406,383.00	14,406,383.00	(2,375.50)	14,406,383.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,194,732.00	13,194,732.00	0.00	13,194,732.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,194,732.00	13,194,732.00	0.00	13,194,732.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,211,651.00	1,211,651.00	(2,375.50)	1,211,651.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	2.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,168,250.00)	(1,168,250.00)	2.00	(1,168,250.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,401.00	43,401.00	(2,373.50)	43,401.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,034,311.24	18,034,311.24		18,034,311.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,034,311.24	18,034,311.24		18,034,311.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,034,311.24	18,034,311.24		18,034,311.24		
2) Ending Balance, June 30 (E + F1e)			18,077,712.24	18,077,712.24		18,077,712.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,077,712.24	18,077,712.24		18,077,712.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,397,982.00	14,397,982.00	0.00	14,397,982.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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	0.0%
Interest		8660	8,401.00	8,401.00	(2,375.50)	8,401.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			14,406,383.00	14,406,383.00	(2,375.50)	14,406,383.00	0.00	0.0%
TOTAL, REVENUES			14,406,383.00	14,406,383.00	(2,375.50)	14,406,383.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Debt Service - Interest		7438	9,808,004.00	9,808,004.00	0.00	9,808,004.00	0.00	0.0%
Other Debt Service - Principal		7439	3,251,728.00	3,251,728.00	0.00	3,251,728.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,194,732.00	13,194,732.00	0.00	13,194,732.00	0.00	0.0%
TOTAL, EXPENDITURES			13,194,732.00	13,194,732.00	0.00	13,194,732.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,168,250.00	1,168,250.00	0.00	1,168,250.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	2.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	2.00	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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,168,250.00)	(1,168,250.00)	2.00	(1,168,250.00)		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,022,630.00	7,022,630.00	1,919,198.84	7,022,630.00	0.00	0.0%
5) TOTAL, REVENUES			7,022,630.00	7,022,630.00	1,919,198.84	7,022,630.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,905.00	308,905.00	62,128.23	308,905.00	0.00	0.0%
3) Employee Benefits		3000-3999	105,165.00	105,165.00	25,711.30	105,165.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,735.00	12,735.00	3,891.85	12,735.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,671,525.00	5,671,525.00	2,682,571.52	5,671,525.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,098,330.00	6,098,330.00	2,774,302.90	6,098,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			924,300.00	924,300.00	(855,104.06)	924,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			924,300.00	924,300.00	(855,104.06)	924,300.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,250,587.78	2,250,587.78		2,250,587.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,250,587.78	2,250,587.78		2,250,587.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,250,587.78	2,250,587.78		2,250,587.78		
2) Ending Net Position, June 30 (E + F1e)			3,174,887.78	3,174,887.78		3,174,887.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	3,174,887.78	3,174,887.78		3,174,887.78		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	352.52	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,922,630.00	6,922,630.00	1,918,846.32	6,922,630.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			7,022,630.00	7,022,630.00	1,919,198.84	7,022,630.00	0.00	0.0%
TOTAL, REVENUES			7,022,630.00	7,022,630.00	1,919,198.84	7,022,630.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	43,811.00	43,811.00	14,352.84	43,811.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	265,094.00	265,094.00	47,775.39	265,094.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,905.00	308,905.00	62,128.23	308,905.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	26,255.00	26,255.00	7,313.07	26,255.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,631.00	23,631.00	4,439.76	23,631.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,898.00	38,898.00	10,102.69	38,898.00	0.00	0.0%
Unemployment Insurance		3501-3502	154.00	154.00	29.01	154.00	0.00	0.0%
Workers' Compensation		3601-3602	6,950.00	6,950.00	1,305.85	6,950.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,938.00	8,938.00	2,299.51	8,938.00	0.00	0.0%
Other Employee Benefits		3901-3902	339.00	339.00	221.41	339.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			105,165.00	105,165.00	25,711.30	105,165.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,735.00	2,735.00	860.10	2,735.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	3,031.75	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,735.00	12,735.00	3,891.85	12,735.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	100.00	661.51	100.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	763,585.00	763,585.00	1,258,107.85	763,585.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	110.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,907,740.00	4,907,740.00	1,423,692.16	4,907,740.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,671,525.00	5,671,525.00	2,682,571.52	5,671,525.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			6,098,330.00	6,098,330.00	2,774,302.90	6,098,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15 Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	59,378.49	59,444.37	59,444.37	59,444.37	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	59,378.49	59,444.37	59,444.37	59,444.37	0.00	0%
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%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
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%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	59,378.49	59,444.37	59,444.37	59,444.37	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. 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%
b. Special Education-Special Day Class	79.17	79.17	79.17	79.17	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
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%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	79.17	79.17	79.17	79.17	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	79.17	79.17	79.17	79.17	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	251.47	278.98	278.98	278.98	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School 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%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
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%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	251.47	278.98	278.98	278.98	0.00	0%

Actuals Through the Month of (Enter Month Name):		July	August	September	October	November	December	January	February
A. BEGINNING CASH		23,182,334.00	47,723,459.00	24,178,606.00	35,943,672.00	22,009,129.00	13,960,871.00	60,305,098.00	65,222,953.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	14,304,426.00	14,304,426.00	43,659,628.00	25,747,968.00	25,747,968.00	43,659,628.00	25,747,968.00	25,747,968.00
8020-8079	Property Taxes	(845.00)	(181.00)	(28.00)	(5.00)	(95.00)	0.00	42,011,546.00	61,933.00
8080-8099	Miscellaneous Funds	3,859.00	0.00	(126,127.00)	(57,986.00)	(56,056.00)	(58,614.00)	(58,583.00)	(58,614.00)
8100-8299	Federal Revenue	880,961.00	3,816,404.00	895,123.00	1,940,935.00	(164,014.00)	4,723,963.00	187,066.00	328,690.00
8300-8599	Other State Revenue	11,699,752.00	6,337,634.00	6,399,990.00	(3,517,236.00)	4,365,327.00	3,856,384.00	6,136,307.00	2,903,921.00
8600-8799	Other Local Revenue	527,297.00	568,621.00	728,553.00	3,143,966.00	411,259.00	2,155,527.00	247,694.00	115,202.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		27,415,450.00	25,026,904.00	51,557,139.00	27,257,642.00	30,304,389.00	54,338,908.00	74,271,998.00	29,099,100.00
C. DISBURSEMENTS									
Certificated Salaries		19,610,602.00	25,238,136.00	21,099,296.00	18,066,202.00	21,931,859.00	1,637,534.00	39,234,530.00	21,312,371.00
2000-2999	Classified Salaries	4,784,519.00	6,502,580.00	5,523,831.00	4,852,642.00	5,824,002.00	1,075,266.00	9,421,895.00	5,234,666.00
3000-3999	Employee Benefits	8,708,210.00	11,622,200.00	9,376,629.00	9,325,931.00	9,955,410.00	1,007,717.00	18,422,742.00	9,655,297.00
4000-4999	Books and Supplies	40,896.00	2,379,390.00	2,649,430.00	2,116,299.00	2,428,655.00	2,505,879.00	2,536,595.00	6,047,026.00
5000-5999	Services	487,124.00	2,183,842.00	2,181,854.00	4,197,164.00	4,165,652.00	3,831,129.00	3,474,151.00	5,678,847.00
6000-6599	Capital Outlay	41.00	0.00	5,587.00	99,517.00	0.00	259,513.00	195,968.00	36,211.00
7000-7499	Interfund Transfers Out	428,159.00	(428,159.00)	(22,353.00)	111,445.00	(24,155.00)	(146,808.00)	(117,401.00)	(137,322.00)
7600-7629	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		34,059,551.00	47,497,989.00	40,814,274.00	38,771,200.00	44,281,423.00	10,170,230.00	73,168,480.00	47,826,896.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	2,144,675.00	(94,230.00)	(348,292.00)	271,218.00	(32,523.00)	(190,365.00)	(49,885.00)	(188,692.00)
9200-9299	Accounts Receivable	45,997,188.00	115,497.00	554,023.00	7,635,299.00	5,124,130.00	7,576,660.00	125,479.00	416,552.00
9310	Due From Other Funds	37,420.00	29.00	1,819,169.00	0.00	0.00	0.00	0.00	0.00
9320	Stores	36,692.00	45,228.00	18,856.00	81,906.00	(47,289.00)	(13,665.00)	43,967.00	15,349.00
9330	Prepaid Expenditures	0.00	1,955,795.00	0.00	0.00	0.00	0.00	0.00	0.00
9340	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,022,319.00	2,043,756.00	7,988,423.00	5,044,318.00	7,372,630.00	119,561.00	196,928.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	15,586,290.00	1,607,994.00	95,669.00	7,122,989.00	(884,458.00)	5,522,570.00	(3,700,419.00)	97,777.00
9610	Due To Other Funds	361,671.00	1,504,884.00	899,669.00	0.00	0.00	(45,688.00)	(102,639.00)	5,222,768.00
9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690	Deferred Inflows of Resources	0.00	0.00	0.00	4,381,219.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	3,112,678.00	995,338.00	11,504,208.00	(884,458.00)	5,476,882.00	(3,803,058.00)	5,320,545.00
Nonoperating									
9910	Suspense Clearing	(1,082,788.00)	16,591.00	(26,217.00)	1,094,800.00	0.00	279,801.00	(108,282.00)	(451,890.00)
TOTAL BALANCE SHEET ITEMS		0.00	31,185,226.00	(1,073,768.00)	1,022,201.00	5,928,776.00	2,175,549.00	3,814,337.00	(5,575,507.00)
E. NET INCREASE/DECREASE (B - C + D)		24,541,125.00	(23,544,853.00)	11,765,066.00	(13,934,543.00)	(8,048,258.00)	46,344,227.00	4,917,855.00	(24,303,303.00)
F. ENDING CASH (A + E)		47,723,459.00	24,178,606.00	35,943,672.00	22,009,129.00	13,960,871.00	60,305,098.00	65,222,953.00	40,919,650.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	
A. BEGINNING CASH									
	40,919,650.00	48,687,299.00	67,815,433.00	52,795,671.00					
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019 Principal Apportionment	43,659,628.00	25,747,968.00	25,747,968.00	35,075,255.00	11,809,373.00		360,960,172.00	360,960,172.00	
8020-8079 Property Taxes	2,887.00	27,493,930.00	346,272.00	324,702.00	0.00		70,240,116.00	70,240,116.00	
8080-8099 Miscellaneous Funds	(102,574.00)	(67,083.00)	(70,026.00)	(74,140.00)	0.00		(725,944.00)	(725,944.00)	
8100-8299 Federal Revenue	5,579,607.00	3,824,881.00	2,453,271.00	5,449,480.00	8,251,541.00		38,167,928.00	38,167,928.00	
8300-8599 Other State Revenue	3,012,371.00	3,192,137.00	3,105,117.00	2,143,247.00	10,566,017.00		60,202,968.00	60,202,968.00	
8600-8799 Other Local Revenue	338,880.00	1,871,411.00	281,523.00	1,684,424.00	1,575,459.00		13,649,816.00	13,649,816.00	
8910-8929 Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL RECEIPTS	52,490,799.00	62,063,244.00	31,864,125.00	44,602,968.00	32,202,390.00	0.00	542,495,056.00	542,495,056.00	
C. DISBURSEMENTS									
1000-1999 Certificated Salaries	22,154,514.00	21,943,486.00	22,003,861.00	26,184,603.00	5,820,183.00		266,239,177.00	266,239,177.00	
2000-2999 Classified Salaries	6,088,715.00	6,255,493.00	5,694,488.00	6,328,541.00	2,488,630.00		70,075,268.00	70,075,268.00	
3000-3999 Employee Benefits	9,771,286.00	9,822,027.00	9,744,955.00	17,667,537.00	1,239,168.00		126,319,109.00	126,319,109.00	
4000-4999 Books and Supplies	3,773,184.00	2,512,783.00	4,835,845.00	13,021,226.00	3,093,124.00		47,940,332.00	47,940,332.00	
5000-5999 Services	4,013,404.00	2,879,618.00	4,802,506.00	3,902,362.00	4,120,657.00		45,918,110.00	45,918,110.00	
6000-6599 Capital Outlay	568,682.00	16,021.00	108,895.00	78,038.00	0.00		1,368,473.00	1,368,473.00	
7000-7499 Interfund Transfers Out	(156,525.00)	(151,353.00)	(154,977.00)	470,318.00	1,132,097.00		802,966.00	802,966.00	
7600-7629 All Other Financing Uses	0.00	0.00	0.00	101,160.00	1,155,596.00		1,256,756.00	1,256,756.00	
7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL DISBURSEMENTS	46,213,260.00	43,278,075.00	47,035,573.00	67,753,785.00	19,049,455.00	0.00	559,920,191.00	559,920,191.00	
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199 Cash Not in Treasury	(24,579.00)	(260,184.00)	(155,092.00)	968,101.00	0.00		2,040,152.00		
9200-9299 Accounts Receivable	1,613,031.00	89,530.00	(135,132.00)	1,889,843.00	0.00		71,002,100.00		
9310 Due From Other Funds	0.00	0.00	0.00	0.00	0.00		1,856,618.00		
9320 Stores	46,168.00	35,811.00	39,215.00	258,816.00	0.00		561,054.00		
9330 Prepaid Expenditures	(133,638.00)	(73,748.00)	78,236.00	(204,369.00)	0.00		1,575,795.00		
9340 Other Current Assets	0.00	0.00	0.00	0.00	0.00		0.00		
9400 Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00		0.00		
SUBTOTAL	1,500,782.00	(208,591.00)	(172,773.00)	2,912,391.00	0.00	0.00	77,035,719.00		
Liabilities and Deferred Inflows									
9500-9599 Accounts Payable	(129,707.00)	(287,802.00)	(603,290.00)	(1,327,987.00)	0.00		23,099,626.00		
9610 Due To Other Funds	(30,756.00)	(70,967.00)	536,556.00	960,058.00	0.00		9,235,356.00		
9640 Current Loans	0.00	0.00	0.00	0.00	0.00		0.00		
9650 Unearned Revenues	0.00	0.00	0.00	0.00	0.00		0.00		
9690 Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00		4,381,219.00		
SUBTOTAL	(160,463.00)	(358,769.00)	(66,734.00)	(367,929.00)	0.00	0.00	36,716,201.00		
Nonoperating									
9910 Suspense Clearing	(171,135.00)	192,787.00	257,725.00	(1,392.00)	0.00		0.00		
TOTAL BALANCE SHEET ITEMS	1,490,110.00	342,965.00	151,886.00	3,278,928.00	0.00	0.00	40,319,518.00		
E. NET INCREASE/DECREASE (B - C + D)	7,767,649.00	19,128,134.00	(15,019,762.00)	(19,871,889.00)	13,152,935.00	0.00	22,894,363.00	(17,425,135.00)	
F. ENDING CASH (A + E)	48,687,299.00	67,815,433.00	52,795,671.00	32,923,782.00					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							46,076,717.00		

Description	Object Codes	Projected Year Totals (Form 011) (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	430,474,344.00	3.49%	445,483,190.00	3.83%	462,537,626.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,689,945.00	-30.53%	10,205,511.00	0.00%	10,205,511.00
4. Other Local Revenues	8600-8799	3,143,128.00	0.00%	3,143,128.00	0.00%	3,143,128.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(60,363,529.00)	11.53%	(67,325,271.00)	5.01%	(70,696,659.00)
6. Total (Sum lines A1 thru A5c)		387,943,888.00	0.92%	391,506,558.00	3.49%	405,189,606.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				215,998,832.00		220,129,363.00
b. Step & Column Adjustment				3,239,982.00		2,499,387.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				890,549.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	215,998,832.00	1.91%	220,129,363.00	1.14%	222,628,750.00
2. Classified Salaries						
a. Base Salaries				45,129,100.00		44,741,684.00
b. Step & Column Adjustment				90,258.00		81,678.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(477,674.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,129,100.00	-0.86%	44,741,684.00	0.18%	44,823,362.00
3. Employee Benefits	3000-3999	94,839,323.00	4.31%	98,930,652.00	11.79%	110,596,731.00
4. Books and Supplies	4000-4999	22,272,748.00	-34.24%	14,646,533.00	0.00%	14,646,533.00
5. Services and Other Operating Expenditures	5000-5999	20,897,916.00	-9.19%	18,976,810.00	1.32%	19,227,838.00
6. Capital Outlay	6000-6999	1,201,754.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	691,170.00	-7.09%	642,200.00	0.00%	642,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,841,574.00)	17.38%	(9,204,276.00)	2.15%	(9,402,243.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,256,756.00	0.00%	1,256,756.00	0.00%	1,256,756.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		394,446,025.00	-1.10%	390,119,722.00	3.67%	404,419,927.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,502,137.00)		1,386,836.00		769,679.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,279,929.74		27,777,792.74		29,164,628.74
2. Ending Fund Balance (Sum lines C and D1)		27,777,792.74		29,164,628.74		29,934,307.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	701,055.00		701,055.00		701,055.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	15,876,737.74		17,213,573.74		17,633,252.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,200,000.00		11,250,000.00		11,600,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,777,792.74		29,164,628.74		29,934,307.74

Description	Object Codes	Projected Year Totals (Form 011) (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	11,200,000.00		11,250,000.00		11,600,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,200,000.00		11,250,000.00		11,600,000.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d. Represents an increase in grades 4-6 staffing ratio increase from 28:1 to 26:1 and the removal of one-time carryover for a net increase of \$890,549. B2d. Represents the removal of one-time carryover.

Description	Object Codes	Projected Year Totals (Form 011) (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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	38,167,928.00	0.00%	38,167,928.00	0.00%	38,167,928.00
3. Other State Revenues	8300-8599	45,513,023.00	0.00%	45,513,023.00	1.19%	46,054,791.00
4. Other Local Revenues	8600-8799	10,506,688.00	0.00%	10,506,688.00	0.00%	10,506,688.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	60,363,529.00	11.53%	67,325,271.00	5.01%	70,696,659.00
6. Total (Sum lines A1 thru A5c)		154,551,168.00	4.50%	161,512,910.00	2.42%	165,426,066.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,240,345.00		51,625,782.00
b. Step & Column Adjustment				753,605.00		796,183.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				631,832.00		656,919.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,240,345.00	2.76%	51,625,782.00	2.81%	53,078,884.00
2. Classified Salaries						
a. Base Salaries				24,946,168.00		25,293,378.00
b. Step & Column Adjustment				49,892.00		50,587.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				297,318.00		297,599.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,946,168.00	1.39%	25,293,378.00	1.38%	25,641,564.00
3. Employee Benefits	3000-3999	31,479,786.00	2.06%	32,129,249.00	6.46%	34,205,614.00
4. Books and Supplies	4000-4999	25,667,584.00	-0.04%	25,657,132.00	0.00%	25,657,132.00
5. Services and Other Operating Expenditures	5000-5999	25,020,194.00	1.10%	25,295,243.00	1.13%	25,579,918.00
6. Capital Outlay	6000-6999	166,719.00	0.00%	166,719.00	0.00%	166,719.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,830,689.00	2.08%	1,868,689.00	3.37%	1,931,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,122,681.00	22.26%	7,485,383.00	2.64%	7,683,350.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		165,474,166.00	2.45%	169,521,575.00	2.61%	173,944,870.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,922,998.00)		(8,008,665.00)		(8,518,804.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,084,262.90		19,161,264.90		11,152,599.90
2. Ending Fund Balance (Sum lines C and D1)		19,161,264.90		11,152,599.90		2,633,795.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,161,265.39		11,152,599.90		2,633,795.90
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	(0.49)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		19,161,264.90		11,152,599.90		2,633,795.90

Description	Object Codes	Projected Year Totals (Form 011) (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 Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.

B1d and B2d represent a combination of special education growth and RRM increased contributions.

Description	Object Codes	Projected Year Totals (Form 011) (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	430,474,344.00	3.49%	445,483,190.00	3.83%	462,537,626.00
2. Federal Revenues	8100-8299	38,167,928.00	0.00%	38,167,928.00	0.00%	38,167,928.00
3. Other State Revenues	8300-8599	60,202,968.00	-7.45%	55,718,534.00	0.97%	56,260,302.00
4. Other Local Revenues	8600-8799	13,649,816.00	0.00%	13,649,816.00	0.00%	13,649,816.00
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)		542,495,056.00	1.94%	553,019,468.00	3.18%	570,615,672.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				266,239,177.00		271,755,145.00
b. Step & Column Adjustment				3,993,587.00		3,295,570.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,522,381.00		656,919.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	266,239,177.00	2.07%	271,755,145.00	1.45%	275,707,634.00
2. Classified Salaries						
a. Base Salaries				70,075,268.00		70,035,062.00
b. Step & Column Adjustment				140,150.00		132,265.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(180,356.00)		297,599.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,075,268.00	-0.06%	70,035,062.00	0.61%	70,464,926.00
3. Employee Benefits	3000-3999	126,319,109.00	3.75%	131,059,901.00	10.49%	144,802,345.00
4. Books and Supplies	4000-4999	47,940,332.00	-15.93%	40,303,665.00	0.00%	40,303,665.00
5. Services and Other Operating Expenditures	5000-5999	45,918,110.00	-3.58%	44,272,053.00	1.21%	44,807,756.00
6. Capital Outlay	6000-6999	1,368,473.00	-87.82%	166,719.00	0.00%	166,719.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,521,859.00	-0.43%	2,510,889.00	2.51%	2,573,889.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,718,893.00)	0.00%	(1,718,893.00)	0.00%	(1,718,893.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,256,756.00	0.00%	1,256,756.00	0.00%	1,256,756.00
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)		559,920,191.00	-0.05%	559,641,297.00	3.35%	578,364,797.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,425,135.00)		(6,621,829.00)		(7,749,125.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		64,364,192.64		46,939,057.64		40,317,228.64
2. Ending Fund Balance (Sum lines C and D1)		46,939,057.64		40,317,228.64		32,568,103.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	701,055.00		701,055.00		701,055.00
b. Restricted	9740	19,161,265.39		11,152,599.90		2,633,795.90
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	15,876,737.74		17,213,573.74		17,633,252.74
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,200,000.00		11,250,000.00		11,600,000.00
2. Unassigned/Unappropriated	9790	(0.49)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		46,939,057.64		40,317,228.64		32,568,103.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,200,000.00		11,250,000.00		11,600,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.49)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		11,199,999.51		11,250,000.00		11,600,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.01%		2.01%
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?	Yes					
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				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		59,723.35		59,723.35		59,723.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		559,920,191.00		559,641,297.00		578,364,797.00
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)		559,920,191.00		559,641,297.00		578,364,797.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,198,403.82		11,192,825.94		11,567,295.94
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,198,403.82		11,192,825.94		11,567,295.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	59,629.96	59,523.54	-0.2%	Met
1st Subsequent Year (2015-16)	59,629.96	59,523.54	-0.2%	Met
2nd Subsequent Year (2016-17)	59,629.96	59,523.54	-0.2%	Met

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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	61,875	62,010	0.2%	Met
1st Subsequent Year (2015-16)	61,875	62,010	0.2%	Met
2nd Subsequent Year (2016-17)	61,875	62,010	0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal 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 current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	58,794	62,123	94.6%
Second Prior Year (2012-13)	58,848	62,137	94.7%
First Prior Year (2013-14)	59,624	61,875	96.4%
	Historical Average Ratio:		95.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.7%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	59,723	62,010	96.3%	Not Met
1st Subsequent Year (2015-16)	59,723	62,010	96.3%	Not Met
2nd Subsequent Year (2016-17)	59,723	62,010	96.3%	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 exceeds the standard in any of the current year 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)

Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	427,376,617.00	431,202,217.00	0.9%	Met
1st Subsequent Year (2015-16)	449,728,569.00	445,483,190.00	-0.9%	Met
2nd Subsequent Year (2016-17)	463,436,451.00	462,537,626.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year 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 current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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)	288,662,473.08	301,234,231.83	95.8%
Second Prior Year (2012-13)	315,655,875.92	331,965,292.46	95.1%
First Prior Year (2013-14)	328,838,559.69	350,306,358.72	93.9%
	Historical Average Ratio:		94.9%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	91.9% to 97.9%	91.9% to 97.9%	91.9% to 97.9%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999)	Total Expenditures (Form 011, Objects 1000-7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	355,967,255.00	393,189,269.00	90.5%	Not Met
1st Subsequent Year (2015-16)	363,801,699.00	388,862,966.00	93.6%	Met
2nd Subsequent Year (2016-17)	378,048,843.00	403,163,171.00	93.8%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

In the 2014-15 year we have budgeted \$10 million in one-time non-salary and benefit expenditures. The actual ratio is 93% which is consistent with the 1st and 2nd subsequent years.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	---	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	29,433,549.00	38,167,928.00	29.7%	Yes
1st Subsequent Year (2015-16)	29,433,549.00	38,167,928.00	29.7%	Yes
2nd Subsequent Year (2016-17)	29,433,549.00	38,167,928.00	29.7%	Yes

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2014-15)	54,607,855.00	60,202,968.00	10.2%	Yes
1st Subsequent Year (2015-16)	54,607,855.00	55,718,534.00	2.0%	No
2nd Subsequent Year (2016-17)	55,190,774.00	56,260,302.00	1.9%	No

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2014-15)	4,980,691.00	13,649,816.00	174.1%	Yes
1st Subsequent Year (2015-16)	4,980,691.00	13,649,816.00	174.1%	Yes
2nd Subsequent Year (2016-17)	4,980,691.00	13,649,816.00	174.1%	Yes

Explanation:
(required if Yes)

øThe current year includes deferred revenue not included in the Adopted Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2014-15)	27,284,721.00	47,940,332.00	75.7%	Yes
1st Subsequent Year (2015-16)	21,787,121.00	40,303,665.00	85.0%	Yes
2nd Subsequent Year (2016-17)	21,787,121.00	40,303,665.00	85.0%	Yes

Explanation:
(required if Yes)

The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

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

Current Year (2014-15)	44,480,863.00	45,918,110.00	3.2%	No
1st Subsequent Year (2015-16)	43,657,646.00	44,272,053.00	1.4%	No
2nd Subsequent Year (2016-17)	44,193,322.00	44,807,756.00	1.4%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	89,022,095.00	112,020,712.00	25.8%	Not Met
1st Subsequent Year (2015-16)	89,022,095.00	107,536,278.00	20.8%	Not Met
2nd Subsequent Year (2016-17)	89,605,014.00	108,078,046.00	20.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	71,765,584.00	93,858,442.00	30.8%	Not Met
1st Subsequent Year (2015-16)	65,444,767.00	84,575,718.00	29.2%	Not Met
2nd Subsequent Year (2016-17)	65,980,443.00	85,111,421.00	29.0%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 6A if NOT met)	The current year includes deferred revenue not included in the Adopted Budget.
Explanation: Other State Revenue (linked from 6A if NOT met)	The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.
Explanation: Other Local Revenue (linked from 6A if NOT met)	¶The current year includes deferred revenue not included in the Adopted Budget.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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: Books and Supplies (linked from 6A if NOT met)	The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.
Explanation: Services and Other Exps (linked from 6A if NOT met)	

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,289,131.71	10,725,344.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		10,725,344.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	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 any of the current fiscal year or two subsequent fiscal years.

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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(6,502,137.00)	394,446,025.00	1.6%	Not Met
1st Subsequent Year (2015-16)	1,386,836.00	390,119,722.00	N/A	Met
2nd Subsequent Year (2016-17)	769,679.00	404,419,927.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

We will be spending down our reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	46,939,057.64	Met
1st Subsequent Year (2015-16)	40,317,228.64	Met
2nd Subsequent Year (2016-17)	32,568,103.64	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)			Status
Fiscal Year			
Current Year (2014-15)	32,923,782.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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 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.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	59,723	59,723	59,723
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For SELPA AUs, if Form MYPI 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; Current Year data are extracted.

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	559,920,191.00	559,641,297.00	578,364,797.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	559,920,191.00	559,641,297.00	578,364,797.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,198,403.82	11,192,825.94	11,567,295.94
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,198,403.82	11,192,825.94	11,567,295.94

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,200,000.00	11,250,000.00	11,600,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.49)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	11,199,999.51	11,250,000.00	11,600,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.01%	2.01%
District's Reserve Standard (Section 10B, Line 7):	11,198,403.82	11,192,825.94	11,567,295.94
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 - Available reserves have met the standard for the current year 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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(50,107,225.00)	(60,363,529.00)	20.5%	10,256,304.00	Not Met
1st Subsequent Year (2015-16)	(55,428,583.00)	(67,325,271.00)	21.5%	11,896,688.00	Not Met
2nd Subsequent Year (2016-17)	(58,036,443.00)	(70,696,659.00)	21.8%	12,660,216.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	1,256,756.00	1,256,756.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	1,256,757.00	1,256,756.00	0.0%	(1.00)	Met
2nd Subsequent Year (2016-17)	1,256,757.00	1,256,756.00	0.0%	(1.00)	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

We have experience significant growth in the area of special education. We have adjusted our projections accordingly. We have also recognized additional funding for RRM to meet the 3% requirement in fiscal year 2015-16.

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	Fund 01, unrestrict resource 0000	Fund 01, object 3900	1,577,821
State School Building Loans				
Compensated Absences		Fund 01, unrestricted resource 0000	Fund 01, object 1000-2999	9,542,714

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

1995 Mello Roos Bonds	15	52/8611	52/743x	16,772,782
2003 Mello Roos Bonds	24	52/8611	52/743x	10,885,001
2005 Mello Roos Bonds	26	52/8611	52/743x	39,655,000
2008 Mello Roos Bonds	29	52/8611	52/743x	31,226,113
2012 Refunding Series	27	52/8611	52/743x	83,505,000
TOTAL:				193,164,431

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,577,821	1,577,821	0	0
State School Building Loans				
Compensated Absences	400,000	400,000	400,000	400,000

Other Long-term Commitments (continued):

1995 Mello Roos Bonds	3,528,575	3,538,574	3,548,576	3,553,576
2003 Mello Roos Bonds	1,624,463	1,623,362	1,620,462	1,619,869
2005 Mello Roos Bonds	2,467,194	2,469,094	2,469,994	2,464,994
2008 Mello Roos Bonds	2,063,813	2,063,813	2,063,812	2,063,812
2012 Refunding Series	3,291,938	3,364,887	3,351,988	3,348,988
Total Annual Payments:	14,953,804	15,037,551	13,454,832	13,451,239
Has total annual payment increased over prior year (2013-14)?		Yes	No	No

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 current 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)

The increase in annual payments will be funded by excess Mello Roos Tax collections.

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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
-
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)		First Interim
316,262,726.00		316,262,726.00
253,505,097.00		253,505,097.00
Actuarial		Actuarial
Jan 25, 2011		Jan 25, 2011

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
28,250,297.00		28,250,297.00
28,250,297.00		28,250,297.00
28,250,297.00		28,250,297.00

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

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

17,634,849.00	17,343,211.00
17,635,221.00	17,343,211.00
17,635,221.00	17,343,211.00

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

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

10,018,194.00	10,018,194.00
10,018,194.00	10,018,194.00
10,018,194.00	10,018,194.00

- d. Number of retirees receiving OPEB benefits

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

1,269	1,269
1,369	1,369
1,469	1,469

4. Comments:

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.

The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$960 annually. Additionally the district makes a contribution of 2% which varies by bargaining unit based on annual district salaries.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. 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 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	15,263,000.00	15,263,000.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2014-15)	3,250,000.00	3,250,000.00
1st Subsequent Year (2015-16)	3,250,000.00	3,250,000.00
2nd Subsequent Year (2016-17)	3,250,000.00	3,250,000.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Current Year (2014-15)	3,250,000.00	3,250,000.00
1st Subsequent Year (2015-16)	3,250,000.00	3,250,000.00
2nd Subsequent Year (2016-17)	3,250,000.00	3,250,000.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,097.4	3,171.4	3,171.4	3,171.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

Is the cost of salary settlement included in the interim 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

2,638,756

7. Amount included for any tentative salary schedule increases

Current 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 interim 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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
36,001,809	37,081,863	40,790,050
80.0%	80.0%	80.0%
20.0%	20.0%	20.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,417,939	3,469,208	3,469,208
1.5%	1.5%	1.5%

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 interim and MYPs?

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,576.5	1,576.5	1,576.5	1,576.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)1st Subsequent Year
(2015-16)2nd Subsequent Year
(2016-17)Is the cost of salary settlement included in the interim 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

616,392

7. Amount included for any tentative salary schedule increases

Current 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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
18,203,068	18,749,160	20,624,076
80.0%	80.0%	80.0%
7.9%	3.0%	10.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
100,253	100,454	100,655
0.2%	0.2%	0.2%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	441.7	436.6	436.6	436.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

411,930

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
4,945,817	5,094,192	5,603,611
80.0%	80.0%	80.0%
20.0%	20.0%	20.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
70,096	70,236	70,377
0.2%	0.2%	0.2%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

Yes

A5. Has the district entered into a bargaining agreement where any of the current 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?

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?

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2014-15 through 2016-17 school years we are projecting flat enrollment.
2. The State Revenue calculations are based upon the State's final budget. We are budgeting an increase of 10.04% (\$658 per ADA) as proposed in the Governor's Local Control Funding Formula (LCFF). We have included one-time funding (\$66 per ADA) for Mandated Cost reimbursement.

B. Federal Revenues

1. Budgeted amounts for Federal revenues are based on award notifications for 2014-15 and include deferred revenue from prior year.

C. Other State (Categorical) Revenues

1. Budgeted amounts for State revenues are based on award notifications for 2014-15 and include deferred revenue from prior year.

II. EXPENDITURES

A. Growth

1. The District is projecting the one-time and on-going costs to open 1 new elementary school and five additional Special Education classes.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

GENERAL FUND - 01 (Cont.)

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771% and includes the Governor's proposed STRS rate of 8.88%.

E. Education Protection Act (EPA)

1. In accordance with the implementation of Proposition 30 Districts are required to expend EPA funds on instructional and instruction related expenditures. We have allocated a portion of 2014-15 classroom teacher salaries and benefits for grades K through 3 to satisfy this requirement as approved by the Board.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$15,876,738 of one-time funds in the district's unrestricted General Fund which will be used for funding priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2014-15 adopted budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2014-15 and include carryover.

II. EXPENDITURES

A. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771% and includes the Governor's proposed STRS rate of 8.88%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications 2014-15 and include carryover.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications 2014-15 and include carryover.
2. The budget includes a transfer in from the General Fund (01) of \$800,000.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771% and includes the Governor's proposed STRS rate of 8.88%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications for 2014-15 and include carryover.

B. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2014-15.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771% and includes the Governor's proposed STRS rate of 8.88%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on projected meals for 2014-15.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. All State funding is part of the General Fund (01).

II. EXPENDITURES

A. Payroll

1. Salaries for Classified include hourly custodial costs to be used on as needed basis.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year, and are based on the five-year plan submitted annually to OPSC.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing starts, and anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to enrollment growth are assigned to Fund 25.
2. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts, and modernization projects for existing schools.
2. The projected budget anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
3. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of, the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools, and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA). The projected budget anticipates that the carryover balance and remaining new revenues will be fully expended by the end of the fiscal year.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures vary from year to year, depending on the status of District projects in the various redevelopment areas.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. The projected budget anticipates that the majority of the carryover balance and state funding will be expended by the end of the fiscal year.
3. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to capital projects are assigned to Fund 49.
2. Step and column are included in this budget.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-2015
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-15
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased from 2% to 2.25% beginning in 2014-15.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 budget includes an increase of 7.93% in health care premiums, a 3% increase in 2015-16 and 10% in 2016-17 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2014-15. The worker's compensation rate is 2.25%.
4. The PERS employer rate for classified employees is at budgeted at 11.771%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The unappropriated balance at the end of 2013-14 is projected to be less than \$4,500,000. We have increased the contribution rate for 2014-15 to 2.25%.

Board of Trustees
Elk Grove Unified School District
Elk Grove, California

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the District for further information on the responsibilities of management and of Crowe Horwath LLP.

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts or disclosures. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters will be discussed during our meeting with you.

- How we addressed the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.
- Where the entity has an internal audit function, the extent to which the auditor used the work of internal audit, and how the external and internal auditors best work together.

- Your views and knowledge about matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications with regulators.
 - Other matters you believe are relevant to the audit of the financial statements.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: The Board of Trustees should be informed of the initial selection of and changes in significant accounting policies or their application. Also, the Board of Trustees should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform the Board of Trustees about such matters. To assist the Board of Trustees in its oversight role, we also provide the following.

Accounting Standard	Impact of Adoption
GASB No. 66, Technical Corrections – 2013, an amendment of GASB Statements No. 10 and No. 61. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 64, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre- November 30, 1989 FASB and AICPA Pronouncements.	Adoption of this GASB did not have a material impact on the District's financial position or results of operations.
GASB No. 67- Financial Reporting for Pension Plans. This Statement replaces the requirements of Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans and Statement No. 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position.	Adoption of this GASB did not have a material impact on the District's financial position or results of operations.
Significant Unusual Transactions.	No such matters noted.
Significant Accounting Policies in Controversial or Emerging Areas.	No such matters noted.

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the District's year end financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

Significant Accounting Estimate	Process Used by Management	Basis for Our Conclusions
Local Control Funding Formula	Management calculates a LCFF Target and LCFF Floor to determine their funding amount. The LCFF Target is calculated using a Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Add-On Funding. The LCFF Floor is calculated using a Floor Entitlement, Current Year Gap Funding, Economic Recovery Target, and Additional LCFF State Aid to Meet the Minimum. The LCFF calculation also assumes a cost-of-living adjustment.	We tested the propriety of information underlying management's estimates.
Useful Lives of Fixed Assets	Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District.	We tested the propriety of information underlying management's estimates.

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the District's accounting policies and financial statement disclosures. Accordingly, these matters will be discussed during our meeting with you.

- The appropriateness of the accounting policies to the particular circumstances of the entity, considering the need to balance the cost of providing information with the likely benefit to users of the entity's financial statements.
- The overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- The effect of the timing of transactions in relation to the period in which they are recorded.
- The potential effect on the financial statements of significant risks and exposures, and uncertainties that are disclosed in the financial statements.
- The extent to which the financial statements are affected by unusual transactions including nonrecurring amounts recognized during the period, and the extent to which such transactions are separately disclosed in the financial statements.
- The issues involved, and related judgments made, in formulating particularly sensitive financial statement disclosures.

- The factors affecting asset and liability carrying values, including the entity's basis for determining useful lives assigned to tangible and intangible assets.
- The selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There were no such misstatements.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

There were no such misstatements.

OTHER COMMUNICATIONS

Communication Item	Results
Other Information In Documents Containing Audited Financial Statements Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.	We understand that management has not prepared such information to accompany the audited financial statements.
Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.	There were no significant difficulties encountered in dealing with management related to the performance of the audit.
Disagreements With Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or the auditor's report.	During our audit, there were no such disagreements with management.

Communication Item	Results
Consultations With Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.	We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.
Representations The Auditor Is Requesting From Management We are to provide you with a copy of management's requested written representations to us.	We direct your attention to a copy of the letter of management's representation to us provided separately.
Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.	There were no such significant issues discussed, or subject to correspondence, with management.
Significant Related Party Findings and Issues We are to communicate to you significant findings and issues arising during the audit in connection with the District's related parties.	There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.
Other Findings or Issues We Find Relevant or Significant We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.	There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.

We are pleased to serve your District as its independent auditors and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities, and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board of Trustees and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crowe Horwath LLP
 Crowe Horwath LLP

Sacramento, California
 December 2, 2014



Members of the Board:

Jeanette J. Amavisca
Priscilla S. Cox
Carmine S. Forcina
Steve Ly
Chet Madison, Sr.
Anthony "Tony" Perez
Bobbie Singh-Allen

Christopher R. Hoffman
Superintendent
(916) 686-7700

9510 Elk Grove Florin Road, Elk Grove, CA 95624



December 2, 2014

Crowe Horwath LLP
400 Capital Mall, Suite 1400
Sacramento, California 95814

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the financial statements of Elk Grove Unified School District as of June 30, 2014 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Elk Grove Unified School District and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$2,600,000 for the governmental activities, \$1,000,000 for the General Fund, \$100,000 for the State School Facilities fund and \$200,000 for the aggregate remaining fund information collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 28, 2014 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government to be included in the financial reporting entity.
2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

4. We have made provided you --
 - a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Audit or relevant monitoring reports, if any, received from funding sources.
 - f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditure of federal awards.
7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.
8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

- a. Local Control Funding Formula recorded revenue and association receivable.
 - b. Useful life of capital assets.
9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:
 - a. Sales commitments.
 - b. Sale of inventory, including excess or obsolete inventories on hand.
 - c. Purchase commitments for inventory quantities in excess of normal requirements or at a price in excess of market.
 - d. Impairment of long-lived assets when the carrying amount may not be recoverable.
 - e. Collection of receivables.
 - f. Environmental remediation liabilities.

10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
 - a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - b. Oral or written guarantees under which the entity is contingently liable.
 - c. Other financial instruments with significant "off-balance-sheet" risk of accounting loss to which the entity is a party.
 - d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).
 - e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.
 - f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
 - g. Restrictions under borrowing agreements.
 - h. Unrecorded transactions.
 - i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - j. Declines in market value of investments that are not temporary.
11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.
12. Settlements have not exceeded commercial insurance coverage for each of the last three years.
13. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.
14. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a. Management, whether material or not.
 - b. Employees who have significant roles in internal control, whether material or not.
 - c. Others when the fraud could have a material effect on the financial statements.
15. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.

16. Except as disclosed to you, there have been no:
 - a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
 - d. Reservations or designations of fund equity that were not properly authorized and approved.
17. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
18. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
19. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
20. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
 - Bickmore Risk Services
21. We agree with the findings of specialists in evaluating the valuation and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.
22. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provide an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.

23. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.
24. The financial statements include all joint ventures with an equity interests and properly disclose these joint ventures and other related organizations.
25. The financial statements properly classify all funds and activities.
26. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
27. Net position components (net investment in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
28. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
29. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
30. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
31. Special and extraordinary items are properly classified and reported.
32. Deposits and investment securities are properly classified in category of custodial credit risk.
33. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
34. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.

35. With respect to the audit in accordance with *Government Auditing Standards*:

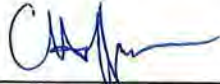
- a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
- b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
- c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
- d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
- e. We have a process to track the status of audit findings and recommendations.
- f. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- g. We have provided views on the reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
- h. We acknowledge our responsibilities related to the non-audit services such as, assistance with preparing financial statements and assistance with the Schedule of Expenditure of Federal Awards were performed by you as follows:
 - we assume all management responsibilities for these services;
 - we oversaw these services by designating an individual within senior management who possessed suitable skill, knowledge, or experience;
 - we have evaluated the adequacy and results of the services performed;
- j. We accept responsibility for the results of these services.

36. With respect to the requirements of the Office of Management and Budget Circular A-133 related to federal awards:

- a. We are responsible for complying, and have complied, with the requirements of Circular A-133.
- b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with OMB Circular A-133 and believe the SEFA, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the SEFA have been identified and disclosed to you. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
- c. We are responsible for understanding complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
- d. We are responsible for establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that the organization is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.

- e. We have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondences that have taken place with federal agencies or pass-through entities and are related to federal programs.
- g. We have complied, in all material respects, with the direct and material compliance requirements of federal award programs, except as disclosed to you.
- h. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material requirements of federal awards.
- i. We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- j. If applicable, we have provided our interpretations of any compliance requirements that are subject to varying interpretations.
- k. If applicable, we have disclosed communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. If applicable, we have disclosed the findings received and the related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including the findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. If applicable, we have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- n. We have disclosed any known noncompliance occurring subsequent to the period for which compliance is audited.
- o. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to deficiencies, significant deficiencies, and material weaknesses have occurred subsequent to the date as of which compliance is audited.
- p. We have complied with reporting requirements in connection with federal awards, and information presented in federal financial reports and claims for advances and reimbursements is supported by the accounting records from which the financial statements prepared.
- q. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
- r. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
- s. We have accurately completed the appropriate sections of the data collection form, or have reviewed those sections as prepared by you.
- t. If applicable, we have disclosed all contracts or other agreements with the service organizations.

- u. If applicable, we have disclosed to you all communications from the service organization relating to noncompliance at the service organization.
 - v. Costs charged to federal awards are in accordance with applicable cost principles.
37. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.



Christopher R. Hoffman
Superintendent



Rich Fagan
Associate Superintendent, Finance & School Support



Carrie Hargis
Director of Fiscal Services

ELK GROVE UNIFIED SCHOOL DISTRICT
Elk Grove, California

FINANCIAL STATEMENTS
June 30, 2014

ELK GROVE UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2014

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures and Change in Fund Balances - Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balances - Governmental Funds - to the Statement of Activities	18
Statement of Fund Net Position - Proprietary Fund - Self-Insurance Fund	20
Statement of Revenues, Expenses and Change in Fund Net Position Proprietary Fund - Self-Insurance Fund	21
Statement of Cash flows - Proprietary Fund - Self-Insurance Fund	22
Statement of Fiduciary Net Position - Trust and Agency Funds	23
Statement of Change in Fiduciary Net Position - Trust Fund	24
Notes to Financial Statements	25

ELK GROVE UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2014

TABLE OF CONTENTS

(Continued)

	<u>Page</u>
Required Supplementary Information:	
General Fund Budgetary Comparison Schedule	48
Schedule of Other Postemployment Benefits (OPEB) Funding Progress	494
Notes to Required Supplementary Information	50
Supplementary Information:	
Combining Balance Sheet - All Non-Major Funds	51
Combining Statement of Revenues, Expenditures and Change in Fund Balances - All Non-Major Funds	52
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	53
Organization	60
Schedule of Average Daily Attendance	61
Schedule of Instructional Time	62
Schedule of Expenditure of Federal Awards	63
Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements	66
Schedule of Financial Trends and Analysis - Unaudited	67
Schedule of Charter Schools	68
Schedule of First 5 Revenues and Expenditures	69
Notes to Supplementary Information	70
Independent Auditor's Report on Compliance with State Laws and Regulations	72

ELK GROVE UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2014

TABLE OF CONTENTS

(Continued)

	<u>Page</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	75
Independent Auditor's Report on Compliance for the First 5 Sacramento County Program and Report on Internal Control over Compliance in Accordance with a Program-Specific Audit	77
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance	79
Findings and Recommendations:	
Schedule of Audit Findings and Questioned Costs	81
Status of Prior Year Findings and Recommendations	87

INDEPENDENT AUDITOR'S REPORT

Board of Education
Elk Grove Unified School District
Elk Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Elk Grove Unified School District, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Elk Grove Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Elk Grove Unified School District, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 through 12 and the General Fund Budgetary Comparison Schedule and Schedule of Other Postemployment Benefits (OPEB) Funding Progress on pages 48 and 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Elk Grove Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditure of federal awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2014 on our consideration of Elk Grove Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Elk Grove Unified School District's internal control over financial reporting and compliance.


Crowe Horwath LLP



Members of the Board

Jeanette J. Amavisca
Priscilla S. Cox
Carmine S. Forcina
Steve Ly
Chet Madison, Sr.
Anthony "Tony" Perez
Bobbie Singh-Allen

Christopher R. Hoffman
Superintendent
(916) 686-7700

9510 Elk Grove-Florin Road, Elk Grove, CA 95624

Management's Discussion and Analysis

The following discussion and analysis is reflecting the 2013/2014 school year. Elk Grove Unified School District is the 5th largest school district in California. Located in southern Sacramento County, the District covers 320 square miles, which is one-third of the county. The communities of Florin, Franklin, Laguna Creek, Laguna West, Rancho Murietta, Sheldon, Sloughhouse, Valley Hi, Vineyard, Wilton, all of the City of Elk Grove and parts of the cities of Sacramento and Rancho Cordova are included in the District boundaries. Elk Grove Unified operates 39 elementary schools (grades TK-6), nine middle schools (grades 7-8), nine high schools (grades 9-12), three continuation schools, one K-12 independent study program, one charter school, one virtual online K-8 program and one special education school. In addition, the District offers preschool programs at 12 school sites, an adult education program and a career-training center for adults. Students speak more than 88 languages and dialects. Of the more than 62,000 students that attend our schools: 15 percent are African American, 1 percent are American Indian, 22 percent are Asian, 5 percent are Filipino, 26 percent are Hispanic, 1 percent are Pacific Islander, 23 percent are White and 7 percent are Multiple/No Response. A top performing district, Elk Grove Unified is recognized throughout California and the nation as a leader in progressive education. Academic achievement takes place through classes that are rigorous, relevant and build strong relationships. Elk Grove Unified schools focus on meeting the needs of each child. This focus includes college and career preparation, wellness and safety.

During the last decade Elk Grove Unified School District was one of the fastest growing school districts in the nation. The housing crisis and recession dramatically slowed the District's growth. Up until fiscal year 2004/05 the average yearly growth for the District was 5.53%. The District continued to grow during 2005/06 to 2007/08; however, there was a decrease in the rate of growth over the prior year. In 2008/09 the District experienced the first decline in the history of the district with a .23% decrease in enrollment over 2007/08. Enrollment during 2009/10 and 2010/11 resulted in a small increase in enrollment of approximately .5%. During 2011/12 the District experienced a slight decline of .65%, 2012/13 there was an increase of approximately .26% and enrollment for 2013/14 increased by .56%.

For the 2013/2014 school year the District employed on a regular basis 3,312 certificated employees, and 2,200 classified employees.

Mission Statement and Core Values

On June 18, 2001 the Board of Trustees for Elk Grove Unified School District adopted a new Mission Statement. This statement reads:

Elk Grove Unified School District will provide a learning community that challenges ALL students to realize their greatest potential.

Coupled with this mission statement are the following Core Values:

- **Outcomes for students**
 - Achievement of core academic skills
 - Confident, effective thinkers and problem solvers
 - Ethical participants in society
- **Commitments about how we operate as an organization**
 - Supporting continuous improvement of instruction
 - Building strong relationships
 - Finding solutions
- **High expectations for learning for all students and staff**
 - Instructional excellence
 - Safe, peaceful, and healthy environment
 - Enriched learning atmosphere
 - Collaboration with diverse communities and families

This Mission Statement and Core Values are the basis and guiding principles for our District.

Financial Reports

In June 1999, the Governmental Accounting Standards Board (GASB) issued Codification Section N50.118-.121 (formerly GASB 34), *Basic Financial Statements—and Management's Discussion and Analysis—For State and Local Governments*. This standard significantly changed the way school districts report their finances to the public. While each individual fund is monitored, greater focus of financial reporting is now on the overall status of the local educational agency's (LEA) financial health.

Fiscal year 2001/2002 was the first year the District accounted for the value of capital assets and included these values as part of the financial statements. The value of all assets including land, buildings, equipment and depreciation, are now displayed as part of the statements as required by N50.118-.121. Net position, the difference between the District's assets and liabilities, are one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are one indicator of whether its financial position is improving or declining.

Statement of Net Position

The *Statement of Net Position* for the 2013/14 year shows the District's net position as \$657,294,969. This amount includes the value of the land, buildings, and equipment (less depreciation) owned by the District as well as all liabilities such as bond repayment obligations. The table below summarizes the change in net assets from 2012/13 to 2013/14.

Statement of Net Position		
	June 30, 2013	June 30, 2014
Assets other than capital	\$ 266,710,118	\$ 398,039,797
Capital assets net of accumulated depreciation	<u>710,541,275</u>	<u>511,856,130</u>
Total assets	<u>977,251,393</u>	<u>909,895,927</u>
Deferred loss on refunding of debt	473,422	455,641
Liabilities other than long term	93,560,168	50,526,964
Long term liabilities	<u>207,290,096</u>	<u>202,529,635</u>
Total liabilities	<u>300,850,264</u>	<u>253,056,599</u>
Ending Net Position	<u>\$ 676,874,551</u>	<u>\$ 657,294,969</u>

Statement of Activities

Governmental Activities		
<u>Revenues</u>	June 30, 2013	June 30, 2013
Program Revenue:		
Charges for services	\$15,196,419	\$12,992,787
Operating grants & contributions	120,899,344	156,020,846
Capital grants & contributions	746,880	13,129,106
Taxes:		
Levied for general purpose	62,756,470	70,420,748
Levied for debt service	14,070,993	14,426,242
Levied for other specific purposes	257,794	183,932
Other Revenue:		
Federal and State aid	316,529,512	332,531,048
Interest and investment earnings	374,303	(268,392)
Interagency	2,236,693	1,854,446
Other	2,682,079	1,992,799
Total Revenue	<u>\$535,750,487</u>	<u>\$603,283,562</u>
<u>Expenses</u>		
Instruction	\$371,697,277	\$391,641,157
Instruction-related services	49,492,462	52,049,676
Pupil services	54,799,919	58,896,131
General administration	27,303,817	29,173,253
Plant services	43,920,158	44,662,553
Enterprise activities	(2,381)	(1,583)
Interest on long-term liabilities	10,816,348	9,054,674
Other outgo	6,975,236	37,387,283
Total Expenses	<u>\$565,002,836</u>	<u>\$622,863,144</u>
Change in Net Position	<u>\$(29,252,349)</u>	<u>\$(19,579,582)</u>
Net Position – Beginning	707,823,754	676,874,551
Cumulative effect of change in accounting principle	(1,696,854)	-
Net Position – Ending	<u>\$676,874,551</u>	<u>\$657,294,969</u>

Financial Condition of the General Fund

In 2013/14 the State implemented the Local Control Funding Formula (LCFF). As a part of this formula the State funds the gap (in 2013/14 12% was funded) between 2012/13 actual funding (Revenue Limit, Local Property Tax and 2012/13 categorical funding) and the projected full implementation of LCFF funding in 2020/21. The district received as part of the closure of the gap \$17,056,481 or \$294.27 per ADA over 2012/13. Local Control Funding Formula income is the major component of the District's unrestricted income. The District relies on these revenues to cover cost increases for employee salaries and benefits, other fixed costs and also consider new programs from these monies. The following tables summarize fund balance changes and operational fund financial statements.

Summary of General Fund Financial Operations		
	June 30, 2013	June 30, 2014
Revenues	\$ 471,910,371	\$ 498,040,618
Expenditures	<u>(481,148,418)</u>	<u>(508,210,460)</u>
Difference	\$ (9,238,047)	\$(10,169,842)

General Fund Change in Fund Balance			
	Restricted	Unrestricted	Total
June 30, 2013	<u>\$ 22,782,793</u>	<u>\$ 51,751,242</u>	<u>\$ 74,534,035</u>
June 30, 2014	<u>30,084,263</u>	<u>34,279,930</u>	<u>64,364,193</u>
Change	\$ 7,301,470	\$ (17,471,312)	\$ (10,169,842)

During 2013/14 District staff updated the Board of Education and stakeholders of the financial condition of the General Fund by way of routine Budget Update Reports at each of the Board of Education meetings. These updates along with other important financial news impacting the District were posted to the District's website to increase community awareness. In addition, the budget was updated to recognize changes in anticipated revenue and expenditures during interim reporting periods.

General Fund Revenues

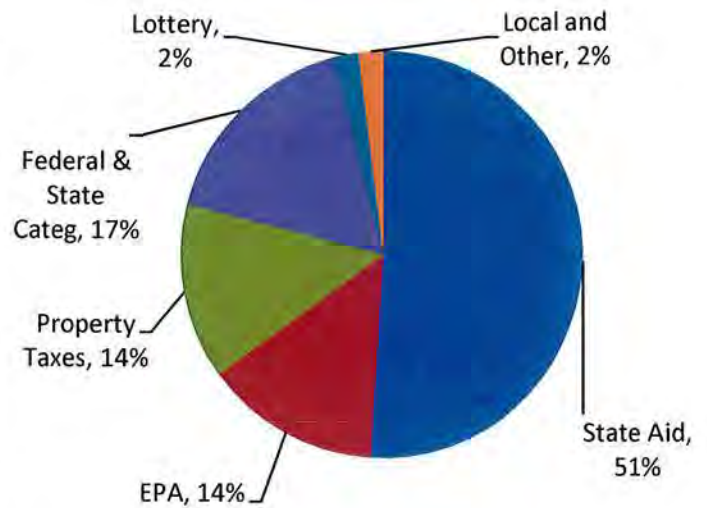
More than seventy-nine percent of the District's General Fund revenue is generated from the District's Local Control Funding Formula (LCFF). The LCFF includes State Aid and property taxes and is based on a state-determined dollar amount times the average number of students who are in attendance throughout the school year.

The other source of revenue is federal, state and local categorical income that must be spent for specific determined programs. Categorical programs amount to nineteen percent of the District's income. The largest state categorical program is funding for a portion of Special Education services.

The District's total resources for expenditures include a "beginning balance", which represents the unexpended balance from the prior year. During the 2013/14 school year, the District's total General Fund ending fund balance decreased by a little more than \$10 million.

General Fund Sources

Sources Available	
LCFF Sources	\$251,620,709
Education Protection Account	68,687,469
Property Taxes	69,862,009
Total LCFF Sources	390,170,187
Federal Revenue	30,788,152
Lottery	10,355,498
Other State Revenue	57,220,348
Local Revenue	8,463,485
Total Revenue	\$496,997,670
Beginning Fund Balance	74,534,035
Total General Fund Sources	\$571,531,705



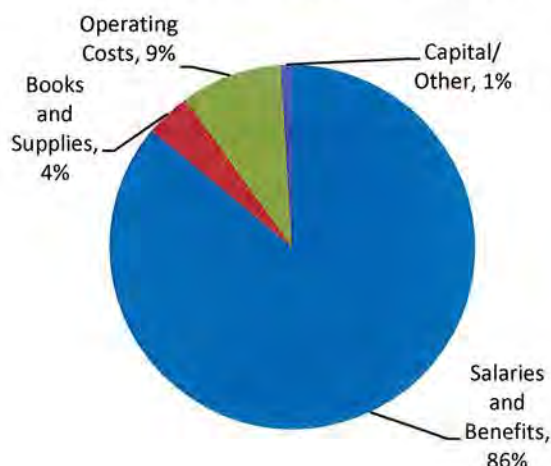
General Fund Expenditures

Employee salary and benefit costs consume 86% of the District's general fund expenditures. Expenditures that go directly to the classroom for instructional purposes amount to 68% of the District's general fund expenditures. A significant portion of California school district income is restricted income and, as such can only be expended for selected purposes as determined by the allocating agency. The balance of the District's income is unrestricted since it can be expended as determined by the local agency for general educational purposes.

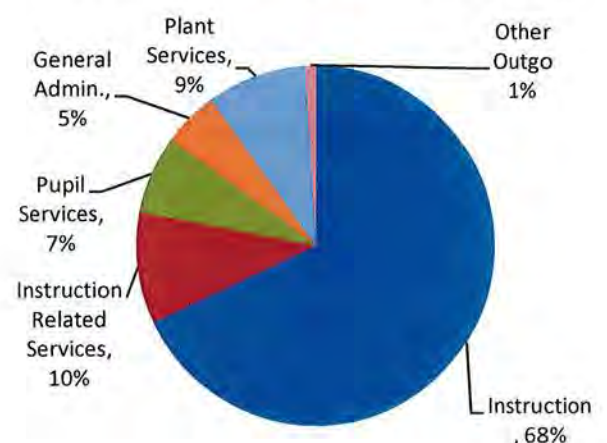
2013/14 General Fund Expenditures	
Salaries and Benefits	\$437,421,194
Books and Supplies	19,217,006
Operating Costs	45,526,908
Capital/Other	3,639,139
Total Expenditures	\$479,231,971
Restricted Ending Fund Balance	\$30,084,263
Designated Reserves*	34,279,930
Total Ending Fund Balance	\$64,364,193

* Unrestricted Ending Fund Balance is comprised of the reserve for funding priorities and the designated reserves.

General Fund Expenditure by Object



General Fund Expenditure by Function



Other Funds

In addition to the General Fund, the District also has other funds which are designed to keep track of specific revenues and expenditures and are often required by State law. Following is a summary of fund balances for all other District funds:

Fund Name	June 30, 2013 Ending Balance (amount in dollars)	June 30, 2014 Ending Balance (amount in dollars)	Change in Fund Balance (amount in dollars)
Charter School Special Revenue	\$2,802,901	\$3,028,979	\$226,078
Adult Education	2,619,973	2,243,963	(376,010)
Child Development	19,572	51,756	32,184
Cafeteria Special Revenue	5,467,526	6,083,775	616,249
Deferred Maintenance	930,426	917,573	(12,853)
Capital Facilities	22,942,789	14,648,998	(8,293,791)
State School Facilities	19,385,622	43,133,848	23,748,226
Special Reserve for Capital Outlay	260,832	1,116,590	855,758
Capital Projects	23,598,995	14,532,633	(9,066,362)
Debt Service	17,512,141	18,034,311	522,170
Self Insurance Fund	3,762,453	2,250,588	(1,511,865)

Post Retirement Employee Benefits

Elk Grove Benefits Employee Retirement Trust (EGBERT) was established on February 20, 1996, pursuant to an agreement among the bargaining units representing District employees and the District. This trust was established to provide health and welfare benefits as defined in Sections 3543.2 and 53200 of the Government Code through a Health and Welfare Plan for the retired eligible employees of the District and their eligible dependents. Participation in EGBERT is limited to District employees, their respective dependents, and board members who qualify pursuant to appropriate Education Code and Board policies. Additionally, employees who are not subject to the terms of a collective bargaining agreement but who otherwise qualify for retirement health benefits pursuant to Education Code and school district policy can participate in EGBERT.

Mello Roos and Construction of New School Facilities

Because of funding deficiencies associated with state funds and developer fees, the District, in 1987, confirmed the establishment of Elk Grove Unified School District Community Facilities District (CFD) #1 to implement a Mello-Roos Special Tax. The special tax is assessed to pay for the interest and principal repayment of issued bonds. The proceeds of the bonds are to be used for improvements to new and existing elementary, middle, and high schools and for new elementary, middle and high schools in the District and for other educational centers, support centers and improvements to school grounds. On April 28, 1987 the District passed a \$70,000,000 local bond measure to finance certain elementary and secondary school support facilities.

Due to continued growth and funding deficiencies, the District's Board of Education adopted resolutions on October 20, 1997 calling for an election to authorize the issuance of additional special tax bonds, while at the same time reconfirming CFD #1. On March 10, 1998, the registered voters within the boundaries of the District authorized the issuance of an additional \$205,000,000 principal amount of special tax bonds. The Mello-Roos funds are intended to provide a source of funds for the required matching of state funds. They also provide the funding for facility needs that are not funded by state funds or developer fees, and provide funding for modernization, deferred maintenance, additions, technology and student support services such as Transportation, Food and Nutrition Services, Police Services and Maintenance and Operations.

In November of 1998, the District issued its first series of special tax bonds pursuant to the 1998 Authorization in the principal amount of \$28,954,336. In November of 2001, November 2003, November 2005 and November of 2008 the District issued the second, third, fourth and fifth series of special tax bonds pursuant to the 1998 Authorization in the amounts of \$21,343,383, \$28,000,828, \$43,540,000 and \$31,226,133 respectively. A total of \$153,064,700 had been issued from the 1998 Authorization. On October 2, 2012, the Board approved Resolution 14, 2012-13, which authorized the issuance of the Sixth or 2012 Refunding Series bonds, not to exceed \$98,000,000. On November 13, 2012, the Board approved Resolution 21, 2012-13, which provided for the sale of \$84,065,000 Principal Amount for the 2012 Special Tax Refunding Bonds as authorized by Board Resolution 14, 2012-13. The refunding (commonly referred to as refinancing) was an opportunity for significant debt service savings that had transpired due to the fact that municipal bond rates were at historically low levels while at the same time certain outstanding bonds were callable starting December 1, 2012 for the first time in the history of EGUSD Community Facilities District #1. The 2012 Special Tax Refunding Bonds provided for the refunding the Series 1998 Bonds maturing December 1, 2013 through December 1, 2028, inclusive, the Series 2001 Bonds Maturing December 1, 2013 through December 1, 2031, inclusive, and the Series 2003 Bond maturing December 1, 2022 through December 1, 2033, inclusive, and for paying the costs of issuance of the Refunding Series 2012 Bonds. The total principal amount of outstanding special tax bonds that are repaid by the special tax levied on taxable land in the District is \$182,043,916. Over the next 4 to 7 years, the District is projecting a need to construct 3-5 new elementary schools, 1 middle school and 1 high school. The need to build these new schools depends on several variables not the least of which will be the timing of new residential development.

The majority of the District's capital assets are the land and buildings of the District with the majority of the assets being in the buildings. Buildings comprise approximately 68% of the District's capital assets. The work in progress on District buildings, i.e. modernizations as well as new construction, makes up approximately 4% of the District's capital assets. The land is approximately 22%, land improvements are 5% and equipment is 1%.

Factors Bearing on the District's Future

Following five years of the worst recession since the great depression resulting in state budget cuts that led to more than \$110 million in reductions to Elk Grove Unified School District (EGUSD), thanks to the voters' passage of Proposition 30, EGUSD is continuing to climb out of that fiscal crisis. However, uncertainty about the future of public education funding (while somewhat more positive) continues to be unpredictable due to state, national and global concerns. School districts are watching the impact of the federal budget, which very well could result in reductions to programs or a reduction in cash flows should governmental polarization lead to other budget showdowns.

Proposition 30 – The Schools and Local Public Safety Protection Act of 2012 – was successfully approved by voters on November 6, 2012, with 53.9% of the votes. Proposition 30 raises the income tax on single earnings over \$250,000 (or \$500,000 for couples) for seven years. It also increases state sales taxes by ¼ cent for four years.

For the second year in a row since state budget cuts began in 2007, EGUSD did not have to make cuts for the fiscal year 2014/2015. While EGUSD's economic outlook has improved, the District must continue to address a structural deficit, as well as plan for annual cost increases and pent-up needs following years of reductions.

The State's new funding formula for school districts called the Local Control Funding Formula (LCFF) enters its second year in 2014/15. In its most simple form, this new model includes a base grant for each student and two additional grants (the Supplemental and Concentration grants) for students of low income, English learners and foster youth. The Concentration Grant is distributed to only those school districts with a district average of 55% or higher of students of low-income, English learners, and foster youth. EGUSD qualified with a 55.91% district average.

Beginning in 2014/15 the LCFF revenue will be linked to expenditures identified in the District's Local Control Accountability Plan (LCAP). The LCAP requires stakeholder input from the community, parents, employee groups and staff. On October 21, 2014, and October 28, 2014, over 300 parents, students, staff and community members attended seven Community Budget Meetings with EGUSD Board members at seven locations throughout the district. The objectives of these meetings were to:

- Update the public on the District's progress on implementing Common Core State Standards;
- Review California's new Local Control Funding Formula; and
- Review the District's 2014/15 approved Local Control Accountability Plan central goals

As the district moves forward and gains further understanding of LCFF and its LCAP expenditure requirements, more information will be shared on the District's Budget Watch website.

A new factor that will affect the District's future budget is the requirement that all school district's increase employer contributions beginning in 2014/15 to the Public Employees (PERS) and State Teacher (STRS) retirement systems over a seven year period. The increased contributions to PERS will be 7%, or \$6 million annually at the end of the seven year period and the increased contributions to STRS will be 19.1%, or \$27 million annually at the end of the seven year period.

Other factors impacting the District's future budget include rising costs in the area of annual employee step increases, health care, increasing unfunded mandates for Pre-K special needs students, technology and fuel costs to name a few. Through negotiations an employer/employee shared cost model for health care costs was implemented for 2012/2013 with employees contributing 20% of cost and the District contributing 80% of the cost. In addition, as a result of negotiations, employees are also eligible to receive a 5% rebate by fulfilling a series of wellness items. The wellness items are part of the District's "Your Health, Your Choice – Celebrating Wellness at EGUSD" program. The program seeks to promote and support a healthy work environment, health awareness, individual responsibility for a healthy lifestyle, decreased risk of disease and enhanced quality of life for District personnel. The program provides opportunities, tools and resources that empower personnel to make healthy lifestyle choices. The program which began in 2012/2013 was possible due a partnership and one year's funding with Kaiser Permanente. The shared cost model and rebate is continuing for 2014/2015 and is expected to continue for the foreseeable future. While the sponsored wellness program did not receive funding from Kaiser Permanente in 2013/14, a District developed model was used in 2013/14 and for 2014/15 Kaiser Permanente has provided a one-time grant of \$100,000 for wellness related programs and incentives. For the 2014/2015 school year, Your Health, Your Choice will include the District developed model along with activities funded by the one-time Kaiser Permanente grant.

In 2013/14 and 2014/15 the District is spending the allocation of state funds specifically directed for the implementation of the Common Core State Standards (CCSS). With regard to the implementation of the CCSS, there are costs associated that include professional development, the purchase and/or development of instructional materials and the purchase of technology. A significant portion of these funds will be dedicated to purchasing, and installing the technology infrastructure, computers and systems in order to accommodate the new on-line testing system required by CCSS.

In Elk Grove Unified, we are preparing our students for college and careers in the 21st century. Understanding how to leverage technology in the classroom is part of that discussion. So too is connecting students with real-world experiences. The students graduating from the District will face a variety of changes such as the world of work, volatile world-wide economic ripples, the need to re-think the uses of energy, as well as the expansion of renewable energy sources and an expanding range of technology. We prepare our students to engage in this work, teach them to contribute to a better future and help them to navigate an ever-increasing interconnection of systems.

We also do this by helping our primary and intermediate students master reading, language and number sense. We teach them to learn, work and play in collaboration with each other. We introduce them to new ideas and concepts, and stretch their boundaries. Children begin to apply new knowledge acquired and instructional technology to their learning. In the upper elementary grades they begin to explore algebra and mathematical conceptualization. They begin to use scientific inquiry and they engage in social studies and community service projects.

In middle school, our students move from a more sheltered educational environment to several periods of instruction a day. They continue to build language skills and add new knowledge in a variety of subjects that prepares them to be productive in their future endeavors. It is a time when they begin to harness the passion of studies and build on their foundation for the future. Social team work, collaboration and project-based learning take greater form. Our students participate in community service, give back to society and eagerly look forward to the next step in their education.

In high school, our students continue to engage in the new three “R”s – rigor, relevance and relationships. Many add a fourth “R”: responsibility. Our students are continuing to pass the California High School Exit Exam, tackling higher mathematics and demonstrating achievement evidenced by their successes by specializing in sciences, foreign languages and performing arts. They are using communications – reading, writing and technology – to express and research old and new ideas alike. Young people are gaining a sense of team work in athletics as well as in academics. Community service and leadership roles continue to bring students from observer to participant in preparation for post-secondary experiences.

The District’s long-time commitment to connecting students with 21st century college and careers is being reinforced through a new statewide initiative – Linked Learning. EGUSD is one of 20 participating districts in this new four-and-a-half year state pilot program called “Linked Learning.” The District’s 16 California Partnership Academies and their success in connecting academics to workforce development will be part of the focus of the program’s implementation. Through Linked Learning, the district will enhance district-wide systems of support to increase access to career pathways for every student in EGUSD. The Elk Grove Unified School District also plans on serving as a model for other districts throughout California that are interested in starting or retooling their pathway programs.

BASIC FINANCIAL STATEMENTS

ELK GROVE UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2014

**Governmental
Activities**

ASSETS

Cash and investments (Note 2)	\$ 137,749,388
Receivables	78,815,388
Prepaid expenses	1,958,920
Stores inventory	1,743,685
Non-depreciable capital assets (Note 4)	177,772,416
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>511,856,130</u>
Total assets	<u>909,895,927</u>

**DEFERRED OUTFLOWS
OF RESOURCES**

Deferred loss on refunding of debt	<u>455,641</u>
------------------------------------	----------------

LIABILITIES

Accounts payable	27,734,327
Unearned revenue	4,911,637
Unpaid claims and claim adjustment expenses (Note 5)	4,000,000
Long-term liabilities (Note 6):	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	13,881,000
Due within one year	6,726,452
Due after one year	<u>195,803,183</u>
Total liabilities	<u>253,056,599</u>

NET POSITION

Net investment in capital assets	504,250,744
Restricted (Note 7)	131,985,189
Unrestricted	<u>21,059,036</u>
Total net position	<u>\$ 657,294,969</u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses				
Governmental activities:					
Instruction	\$ 391,641,157	\$ 528,345	\$ 59,107,095	\$ 13,129,106	\$ (318,876,611)
Instruction-related services:					
Supervision of instruction	16,642,884	252,970	11,051,043	-	(5,338,871)
Instructional library, media and technology	2,792,753	26,379	268,503	-	(2,497,871)
School site administration	32,614,039	62,937	826,711	-	(31,724,391)
Pupil services:					
Home-to-school transportation	10,815,617	261,704	241,251	-	(10,312,662)
Food services	22,204,300	3,775,794	19,134,034	-	705,528
All other pupil services	25,876,214	263,465	9,774,061	-	(15,838,688)
General administration:					
Data processing	9,257,325	10,196	11,787,534	-	2,540,405
All other general administration	19,915,928	209,188	3,935,219	-	(15,771,521)
Plant services	44,662,553	413,957	1,669,766	-	(42,578,830)
Enterprise activities	(1,583)	-	-	-	1,583
Interest on long-term liabilities	9,054,674	-	-	-	(9,054,674)
Other outgo	37,387,283	7,187,852	38,225,629	-	8,026,198
Total governmental activities	<u>\$ 622,863,144</u>	<u>\$ 12,992,787</u>	<u>\$ 156,020,846</u>	<u>\$ 13,129,106</u>	<u>(440,720,405)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					70,420,748
Taxes levied for debt service					14,426,242
Taxes levied for other specific purposes					183,932
Federal and state aid not restricted to specific purposes					332,531,048
Interest and investment earnings					(268,392)
Interagency revenues					1,854,446
Miscellaneous					<u>1,992,799</u>
Total general revenues					<u>421,140,823</u>
Change in net position					(19,579,582)
Net position, July 1, 2013					<u>676,874,551</u>
Net position, June 30, 2014					<u>\$ 657,294,969</u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2014

	<u>General Fund</u>	<u>State School Facilities Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 23,182,356	\$ 45,401,918	\$ 32,290,553	\$ 100,874,827
Cash with Fiscal Agent	9,823	-	22,072,616	22,082,439
Cash on hand and in banks	7,786	-	53,706	61,492
Cash in revolving fund	140,000	-	11,215	151,215
Cash awaiting deposit	2,168,640	-	339,772	2,508,412
Receivables	71,551,094	27,582	6,725,211	78,303,887
Prepaid expenditures	1,955,795	-	3,125	1,958,920
Due from other funds	1,856,596	-	2,136,406	3,993,002
Stores inventory	<u>561,055</u>	<u>-</u>	<u>1,182,630</u>	<u>1,743,685</u>
Total assets	<u>\$ 101,433,145</u>	<u>\$ 45,429,500</u>	<u>\$ 64,815,234</u>	<u>\$ 211,677,879</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 23,452,377	\$ 2,291,003	\$ 1,265,876	\$ 27,009,256
Unearned revenue	4,381,219	-	530,418	4,911,637
Due to other funds	<u>9,235,356</u>	<u>4,649</u>	<u>2,360,362</u>	<u>11,600,367</u>
Total liabilities	<u>37,068,952</u>	<u>2,295,652</u>	<u>4,156,656</u>	<u>43,521,260</u>
Fund balances:				
Nonspendable	2,656,850	-	1,196,970	3,853,820
Restricted	30,076,570	43,133,848	59,461,608	132,672,026
Assigned	20,930,773	-	-	20,930,773
Unassigned	<u>10,700,000</u>	<u>-</u>	<u>-</u>	<u>10,700,000</u>
Total fund balances	<u>64,364,193</u>	<u>43,133,848</u>	<u>60,658,578</u>	<u>168,156,619</u>
Total liabilities and fund balances	<u>\$ 101,433,145</u>	<u>\$ 45,429,500</u>	<u>\$ 64,815,234</u>	<u>\$ 211,677,879</u>

The accompanying notes are an integral part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2014

Total fund balances - Governmental Funds \$ 168,156,619

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,121,220,043 and the accumulated depreciation is \$431,591,497 (Note 4). 689,628,546

In governmental funds, deferred outflows of resources resulting from defeasance of debt are not recorded. In governmental activities, for advance refundings resulting in defeasance of debt reported in governmental activities, the difference between reacquisition price and the net carrying amount of the retired debt are reported as deferred outflows of resources. 455,641

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2014 consisted of (Note 6):

Mello-Roos bonds	\$ (182,043,916)	
Accreted interest on bonds	(8,278,209)	
Unamortized bond premiums	(68,941)	
Unamortized bond discounts	878,869	
Supplemental Employee Retirement Plan (SERP)	(1,577,821)	
Post-retirement employee benefits (Note 9)	(1,896,903)	
Compensated absences	<u>(9,542,714)</u>	(202,529,635)

Unmatured interest is not recognized until it is due and, therefore, is not accrued as a payable in governmental funds. (666,790)

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position for the Self-Insurance Fund is: 2,250,588

Total net position - governmental activities \$ 657,294,969

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2014

	<u>General Fund</u>	<u>State School Facilities Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Local control funding formula:				
State apportionment	\$ 320,313,221	\$ -	\$ 1,534,851	\$ 321,848,072
Local sources	<u>69,856,966</u>	<u>-</u>	<u>-</u>	<u>69,856,966</u>
Total local control funding formula	<u>390,170,187</u>	<u>-</u>	<u>1,534,851</u>	<u>391,705,038</u>
Federal sources	30,788,152	-	23,285,737	54,073,889
Other state sources	67,147,687	13,101,524	4,702,463	84,951,674
Other local sources	<u>8,463,485</u>	<u>401,182</u>	<u>29,265,485</u>	<u>38,130,152</u>
Total revenues	<u>496,569,511</u>	<u>13,502,706</u>	<u>58,788,536</u>	<u>568,860,753</u>
Expenditures:				
Certificated salaries	259,656,564	-	4,551,302	264,207,866
Classified salaries	67,439,290	-	10,597,453	78,036,743
Employee benefits	110,325,340	-	5,926,473	116,251,813
Books and supplies	19,217,006	-	11,899,730	31,116,736
Contract services and operating expenditures	45,526,908	(90,978)	2,424,831	47,860,761
Capital outlay	2,126,059	13,713,753	1,399,080	17,238,892
Other outgo	2,556,028	19,999	379,374	2,955,401
Debt service:				
Principal retirement	-	-	3,145,966	3,145,966
Interest	<u>-</u>	<u>-</u>	<u>9,830,015</u>	<u>9,830,015</u>
Total expenditures	<u>506,847,195</u>	<u>13,642,774</u>	<u>50,154,224</u>	<u>570,644,193</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(10,277,684)</u>	<u>(140,068)</u>	<u>8,634,312</u>	<u>(1,783,440)</u>
Other financing sources (uses):				
Operating transfers in	1,471,107	37,918,606	16,210,577	55,600,290
Operating transfers out	(1,363,265)	(14,030,312)	(40,206,713)	(55,600,290)
Other financing uses	<u>-</u>	<u>-</u>	<u>(134,753)</u>	<u>(134,753)</u>
Total other financing sources (uses)	<u>107,842</u>	<u>23,888,294</u>	<u>(24,130,889)</u>	<u>(134,753)</u>
Net change in fund balances	(10,169,842)	23,748,226	(15,496,577)	(1,918,193)
Fund balances, July 1, 2013	<u>74,534,035</u>	<u>19,385,622</u>	<u>76,155,155</u>	<u>170,074,812</u>
Fund balances, June 30, 2014	<u>\$ 64,364,193</u>	<u>\$ 43,133,848</u>	<u>\$ 60,658,578</u>	<u>\$ 168,156,619</u>

The accompanying notes are an integral part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2014

Net change in fund balances - Total Governmental Funds \$ (1,918,193)

Amounts reported for governmental activities in the statement of activities are different because:

Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4). \$ 17,709,075

Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4). (38,621,804)

Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6). 3,145,966

Accreted interest is an expense that is not recorded in the governmental funds (Note 6). 942,999

In government funds, expenses related to the Supplemental Employee Retirement Program (SERP) are measured by the amounts paid in the year. In the statement of activities, SERP is recognized on the accrual basis (Note 6). 1,577,821

Post employment benefits other than pension (OPEB) are recognized when employer contributions are made in the governmental funds, and in the statement of activities are recognized on the accrual basis (Note 6). (1,182,315)

In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6). 311,639

Amortization of bond issuance premiums and discounts is not recorded in the governmental funds (Note 6). (35,649)

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

(Continued)

Interest on long-term liabilities is recognized in the period that it becomes due. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	\$	20,525	
In governmental funds, deferred outflows of resources are not recognized. In the government-wide statements, deferred outflows of resources amortized over the life of the debt.		(17,781)	
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Change in net position for the Self-Insurance Fund is:		<u>(1,511,865)</u>	<u>(17,661,389)</u>
Change in net position of governmental activities			<u>\$ (19,579,582)</u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2014

ASSETS

Cash and investments:	
Cash in County Treasury	\$ 11,962,657
Cash on hand and in banks	108,346
Receivables	511,501
Due from other funds	<u>7,607,365</u>
 Total current assets	 <u>20,189,869</u>

LIABILITIES

Current liabilities:	
Accounts payable	58,281
Current unpaid claims and claim adjustment expenses	<u>4,000,000</u>
 Total current liabilities	 <u>4,058,281</u>
 Unpaid claims and claim adjustment expenses, less current portion	 <u>13,881,000</u>
 Total liabilities	 <u>17,939,281</u>

NET POSITION

Restricted	<u><u>\$ 2,250,588</u></u>
------------	----------------------------

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN
FUND NET POSITION - PROPRIETARY FUND

SELF-INSURANCE FUND

For the Year Ended June 30, 2014

Operating revenues:	
Self-insurance premiums	<u>\$ 7,607,364</u>
Operating expenses:	
Classified salaries	195,011
Employee benefits	75,521
Books, supplies and other expenses	9,583
Provision for unpaid claims and claim adjustment expenses	<u>8,851,221</u>
Total operating expenses	<u>9,131,336</u>
Operating loss	(1,523,972)
Non-operating revenue:	
Interest income	<u>12,107</u>
Change in net position	(1,511,865)
Net position, July 1, 2013	<u>3,762,453</u>
Net position, June 30, 2014	<u><u>\$ 2,250,588</u></u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2014

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 5,880,525
Cash paid for salaries, benefits and services	(272,553)
Cash paid for claims	<u>(7,296,221)</u>
Net cash used in operating activities	(1,688,249)
Cash flows provided by investing activities:	
Interest income received	<u>12,107</u>
Decrease in cash and investments	(1,676,142)
Cash and investments, July 1, 2013	<u>13,747,145</u>
Cash and investments, June 30, 2014	<u><u>\$ 12,071,003</u></u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	<u>\$ (1,523,972)</u>
Adjustments to reconcile operating loss to net cash used in operating activities:	
Increase in:	
Receivables and other assets	(480,934)
Due from other funds	(1,245,905)
Increase in:	
Accounts payable	7,562
Unpaid claims and claim adjustment expenses	<u>1,555,000</u>
Total adjustments	<u>(164,277)</u>
Net cash used in operating activities	<u><u>\$ (1,688,249)</u></u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS

June 30, 2014

	<u>Trust Fund</u> <u>Scholarship</u> <u>Fund</u>	<u>Agency Fund</u> <u>Student</u> <u>Body</u>
ASSETS		
Cash on hand and in banks (Note 2)	\$ 56,176	\$ 4,665,716
Stores inventory	<u>-</u>	<u>50,805</u>
Total assets	<u>56,176</u>	<u>4,716,521</u>
LIABILITIES		
Due to students/student groups	<u>-</u>	<u>4,716,521</u>
NET POSITION		
Restricted (Note 7)	<u><u>\$ 56,176</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2014

	Scholarship Fund
Additions:	
Other local sources	\$ 15,318
Deductions:	
Contract services and operating expenditures	<u>12,479</u>
Change in net position	2,839
Net position, July 1, 2013	<u>53,337</u>
Net position, June 30, 2014	<u><u>\$ 56,176</u></u>

The accompanying notes are an integral
part of these financial statements.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Elk Grove Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity

The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the Elk Grove Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The decision to include potential component units in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America and Governmental Accounting Standards Board Codification Section 2100. The three criteria for requiring a legally separate organization to be presented as a component unit are the "direct benefit" criterion, the "entitlement/ability to access" criterion, and the "significance" criterion.

The District and Elk Grove Unified School District Community Facilities District No. 1 (the "Facilities District") have a financial and operational relationship such that the Facilities District is included as a blended component unit of the District. Therefore, the financial activities of the Facilities District have been included in the financial statements of the District (see Note 12).

Basis of Presentation - Financial Statements

The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations; financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and the Statement of Revenues, Expenditures and Change in Fiduciary Net Position at the fund financial statement level.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Government-Wide Financial Statements (Continued)

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting

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

A - Major Funds

1 - General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

A - Major Funds (Continued)

2 - State School Facilities Fund:

The State School Facilities Fund is designated to account for resources used for the acquisition or construction of major capital facilities and equipment.

B - Other Funds:

1 - Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

2 - Capital Projects Funds:

Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This includes the Capital Facilities, Special Reserve for Capital Outlay and Capital Projects Funds.

3 - Mello-Roos Administrative Fund:

The Mello-Roos Administrative Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

4 - Self-Insurance Fund:

The Self-Insurance Fund is an Internal Service Fund used to account for services rendered on a cost-reimbursement basis within the District to provide workers' compensation benefits to District employees.

5 - Expendable Trust Funds:

The Expendable Trust Fund is used to account for assets held by the District as Trustee. The District maintains one trust fund: the Scholarship Fund, which is used to provide financial assistance to students of the District.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

B - Other Funds: (Continued)

6 - Student Body Funds:

Student Body Funds are Agency Funds used to account for the various funds for which the District has an agency relationship with the activity of the fund. The Student Body Funds account for the receipt and disbursement of monies from the student activity organizations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

A - Accrual

Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

B - Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible in the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting

By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables

Receivables are made up principally of amounts due from the State of California for Local Control Funding Formula funding and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2014.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stores Inventory

Inventory is stated at cost (average cost) which does not exceed replacement cost. Inventory consists of expendable supplies held for future use in the following period by the District's operating units, transportation supplies, and food held for consumption. Maintenance and other supplies held for physical plant repair are not included in inventory; rather, these amounts are recorded as expenditures when purchased.

Capital Assets

Capital assets purchased or acquired, with an original cost of \$10,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District only has one item that qualifies for reporting in this category, which is the deferred loss on refunding reported in the statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Amortization for the year ended June 30, 2014 totaled \$17,781.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District does not have any item of this type.

Compensated Absences

Compensated absences benefits totaling \$9,542,714 are recorded as a liability of the District.

Accumulated Sick Leave

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable. However, unused sick leave is added to the creditable service period for calculation of retirement benefits for vested STRS and PERS employees, when the employee retires.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Restricted Net Position

Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for unspent categorical program revenues represents the portion of net position restricted to specific program expenditures. The restrictions for special revenues, capital projects and debt service represents the portion of net position restricted for those special purposes. The restriction for self-insurance represents the portion of net position restricted for self-insured workers' compensation claims. The restriction for scholarships represents net position which is to be used to provide financial assistance to students of the District. It is the District's policy to use restricted net position first, when allowable expenditures are incurred.

Fund Balance Classifications

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary trust fund statements.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2014, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel within the District to assign fund balances, however, as of June 30, 2014, no such designation has occurred.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy

The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2014, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Custodial Relationships

The Statement of Net Position for Fiduciary Funds represents the assets, liabilities and trust and agency accounts of various student organizations and scholarship funds within the District. As the funds are custodial in nature, no measurement of operating results is involved.

Property Taxes

Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements

In March 2012, the GASB issued Statement No. 66, Technical Corrections – 2013, an amendment of GASB Statements No. 10 and No. 61. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 64, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre- November 30, 1989 FASB and AICPA Pronouncements. This Statement amends Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. As a result, Districts should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement No. 54 and Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments. This Statement also amends Statement No. 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, Accounting for Operating Leases with Scheduled Rent Increases, and result in guidance that is consistent with the requirements in Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues, respectively. This statement was adopted for the District's fiscal year ended June 30, 2014, with no material impact on the District.

In June 2012, the GASB issued Statement No. 67, Financial Reporting for Pension Plans. This Statement replaces the requirements of Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans and Statement No. 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 67 enhances note disclosures and RSI for both defined benefit and defined contribution pension plans. Statement No. 67 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. This statement was adopted for the District's fiscal year ended June 30, 2014, with no material impact on the District.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

In June 2012, the GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and Statement No. 50, Pension Disclosures, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). This Statement is effective for the District's financial period ending June 30, 2015. Management has not determined what impact this GASB statement will have on its financial statements, however it is expected to be significant.

In November 2013 GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68 and are effective for the District's fiscal year ending June 30, 2015. Management has not determined what impact this GASB statement will have on its financial statements.

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2014 are reported at fair value and consisted of the following:

	Governmental <u>Activities</u>	Fiduciary <u>Activities</u>
Cash:		
Cash in County Treasury	\$ 112,837,484	\$ -
Cash with Fiscal Agent	22,082,439	-
Cash on hand and in banks	169,838	4,721,892
Revolving cash fund	151,215	-
Cash awaiting deposit	<u>2,508,412</u>	<u>-</u>
Total cash	<u>\$ 137,749,388</u>	<u>\$ 4,721,892</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. CASH AND INVESTMENTS (Continued)

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sacramento County Treasury. Cash in Sacramento County Treasury consists of cash deposited in the interest-bearing Sacramento County Treasurer's Pooled Surplus Investment Fund. Investments are recorded at cost which approximates fair value. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classification is required. The District's deposits in the Fund are considered to be highly liquid. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The Sacramento County Treasurer has indicated there are no derivatives in the pool as of June 30, 2014.

Cash with Fiscal Agent

Cash with Fiscal Agent represents amounts held in the District's name with third party custodians, primarily for debt service and capital expenditures.

Custodial Credit Risk

The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2014, the carrying amount of the District's accounts was \$5,042,945 and the bank balance was \$5,377,200. \$750,841 of the bank balance was FDIC insured and \$4,626,359 remained uninsured, but collateralized.

Investment Interest Rate Risk

The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2014, the District had no significant interest rate risk related to cash and investments held.

Investment Credit Risk

The District has adopted the County Treasurer's formal investment policy that limits its investment choices other than the limitations of state law.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. INTERFUND TRANSACTIONS

Interfund Activity

Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables

Interfund receivable and payable balances at June 30, 2014 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 1,856,596	\$ 9,235,356
State School Facilities	-	4,649
Non-Major Funds:		
Charter Schools	-	1,940
Adult Education	1,077,088	336,543
Child Development	154,965	345,230
Cafeteria	836,201	1,475,513
Capital Facilities	173	4,224
Special Reserve for Capital Outlay	67,979	181,145
Capital Projects	-	15,767
Proprietary Fund:		
Self-Insurance	<u>7,607,365</u>	<u>-</u>
Total	<u>\$ 11,600,367</u>	<u>\$ 11,600,367</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. INTERFUND TRANSACTIONS (Continued)

Interfund Transfers

Interfund transfers for the 2013-2014 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for contributions.	\$ 800,000
Transfer from the General Fund to the Adult Education Fund for contributions to the Community Based English Tutoring Program.	277,088
Transfer from the General Fund to the Child Development Fund for Cal-Safe Child Care funding.	160,592
Transfer from the General Fund to the Cafeteria Fund for contributions.	77,012
Transfer from the General Fund to the Child Development Fund for contributions.	48,573
Transfer from the State School Facilities Fund to Capital Projects Fund to refund advances for Marion Mix Elementary project	13,363,039
Transfer from State School Facilities Fund to the Capital Facilities Fund to return unspent funds for the Office of Public School Education and Elk Grove Charter projects.	667,273
Transfer from the Adult Education Fund to the General Fund for indirect costs.	175,395
Transfer from the Child Development Fund to the General Fund for indirect costs.	196,772
Transfer from Capital Projects Fund to State School Facilities Fund for construction projects.	20,631,606
Transfer from Capital Facilities Fund to State School Facilities Fund to augment construction at Anatolia Elementary, Dillard Elementary, and Florin Vineyard Elementary.	17,287,000
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	1,098,940
Transfer from the Mello-Roos Administrative Fund to the Capital Projects Fund for excess special tax monies.	<u>817,000</u>
	<u>\$ 55,600,290</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2014 is shown below:

	Balance July 1, <u>2013</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance June 30, <u>2014</u>
Non-depreciable:				
Land	\$ 151,592,681	\$ -	\$ -	\$ 151,592,681
Work in progress	12,995,144	14,138,950	(954,359)	26,179,735
Depreciable:				
Improvement of sites	55,172,972	959,014	-	56,131,986
Buildings	855,305,135	1,271,509	-	856,576,644
Equipment	<u>27,920,549</u>	<u>2,293,961</u>	<u>(524,487)</u>	<u>29,690,023</u>
Totals, at cost	<u>1,102,986,481</u>	<u>18,663,434</u>	<u>(1,478,846)</u>	<u>1,120,171,069</u>
Less accumulated depreciation:				
Improvement of sites	(18,694,906)	(2,759,606)	-	(21,454,512)
Buildings	(352,931,106)	(34,237,660)	-	(387,168,766)
Equipment	<u>(20,819,194)</u>	<u>(1,624,538)</u>	<u>524,487</u>	<u>(21,919,245)</u>
Total accumulated depreciation	<u>(392,445,206)</u>	<u>(38,621,804)</u>	<u>524,487</u>	<u>(430,542,523)</u>
Capital assets, net	<u>\$ 710,541,275</u>	<u>\$ (19,958,370)</u>	<u>\$ (954,359)</u>	<u>\$ 689,628,546</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	<u>\$ 38,621,804</u>
-------------	----------------------

At June 30, 2014, the District had outstanding construction contract commitments of approximately \$8 million.

5. SELF-INSURANCE

The District is self-insured for workers' compensation, dental and vision claims. For accounting and reporting purposes, the District has established a separate Self-Insurance Fund for workers' compensation. For the year ended June 30, 2014, the District provides coverage up to a maximum of \$500,000 for each workers' compensation claim. The District participates in a public entity risk pool for claims in excess of coverage provided by the Fund (Note 11). In fiscal year 2013-14 settled claims did not exceed the coverage level provided by the Fund and no claims were made of the excess coverage.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. SELF-INSURANCE (Continued)

The claims liability of \$17,881,000 at June 30, 2014 was actuarially determined based on the requirements of Governmental Accounting Standards Statement No. 10. This liability was discounted using an expected future investment yield assumption of 3 percent.

Changes in the District's unpaid claims and claim adjustment expenses for the years ended June 30, 2014, June 30, 2013 and June 30, 2012 were as follows:

	Unpaid Claims and Claim Adjustment Expenses July 1	Incurred Claims	Claims Payments	Unpaid Claims and Claim Adjustment Expenses June 30
2013/2014	<u>\$ 16,326,000</u>	<u>\$ 8,851,221</u>	<u>\$ (7,296,221)</u>	<u>\$ 17,881,000</u>
2012/2013	<u>\$ 15,263,000</u>	<u>\$ 5,149,287</u>	<u>\$ (4,086,287)</u>	<u>\$ 16,326,000</u>
2011/2012	<u>\$ 14,331,000</u>	<u>\$ 7,311,104</u>	<u>\$ (6,379,104)</u>	<u>\$ 15,263,000</u>

6. LONG-TERM LIABILITIES

Mello-Roos Bonds Payable

A summary of Mello-Roos Bonds payable at June 30, 2014 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2013</u>	<u>Current Year Issuance</u>	<u>Current Year Maturities</u>	<u>Balance June 30, 2014</u>
1995	4.0 - 6.5%	2024	\$ 17,663,748	\$ -	\$ 890,966	\$ 16,772,782
2003	2.1 - 4.6%	2033	12,015,001	-	1,130,000	10,885,001
2005	4.0 - 4.6%	2035	40,220,000	-	565,000	39,655,000
2008	6.75%	2038	31,226,133	-	-	31,226,133
2012	.50 - 4.05%	2033	<u>84,065,000</u>	<u>-</u>	<u>560,000</u>	<u>83,505,000</u>
			<u>\$185,189,882</u>	<u>\$ -</u>	<u>\$ 3,145,966</u>	<u>\$182,043,916</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

6. LONG-TERM LIABILITIES (Continued)

Mello-Roos Bonds Payable (Continued)

The Series 1995, 1998, 2001, 2003, 2005, 2008, and 2012 Serial Bonds are authorized pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, and are payable from the proceeds of an annual Special Tax to be levied and collected from property within the District or from escrow accounts in the case of refunding bonds. The Special Tax is to be levied according to the rate and method of apportionment determined by a formula approved by the Board, as the legislative body of the District, and by the registered voters within the District (see Note 12).

The annual requirements to amortize the Mello-Roos Bonds payable outstanding as of June 30, 2014 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 3,251,728	\$ 9,808,002	\$ 13,059,730
2016	3,267,455	9,787,377	13,054,832
2017	3,302,171	9,749,068	13,051,239
2018	3,333,302	9,714,255	13,047,557
2019	3,388,126	9,659,694	13,047,820
2020-2024	30,715,000	34,056,960	64,771,960
2025-2029	37,545,000	27,301,099	64,846,099
2030-2034	44,430,000	20,213,054	64,643,054
2035-2038	<u>52,811,134</u>	<u>13,985,123</u>	<u>66,796,257</u>
	<u>\$ 182,043,916</u>	<u>\$ 144,274,632</u>	<u>\$ 326,318,548</u>

Supplemental Employee Retirement Plan Liability

During 2010, the District provided the option of a one-time Supplemental Employee Retirement Plan ("SERP") to District employees. There were 151 employees who elected to participate in the Plan. Employees under the SERP will receive monthly annuity benefits. The District is obligated to pay annual installments for the calculated benefits for employees under the SERP and for the administration of the plan, as follows:

<u>Year Ending June 30,</u>	
2015	<u>\$ 1,577,821</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
(Continued)

6. LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2014 is shown below:

	Balance July 1, 2013	Additions	Deductions	June 30, 2014	Amounts Due Within One Year
Mello-Roos bonds	\$ 185,189,882	\$ -	\$ 3,145,966	\$ 182,043,916	\$ 3,251,728
Accreted Interest on bonds	9,221,208	846,035	1,789,034	8,278,209	-
Unamortized bond premiums	72,224	-	3,283	68,941	-
Unamortized bond discounts	(917,801)	-	(38,932)	(878,869)	-
Supplemental Employee Retirement Plan	3,155,642	-	1,577,821	1,577,821	1,577,821
Post-retirement employee benefits (Note 9)	714,588	1,182,315	-	1,896,903	1,896,903
Compensated absences	9,854,353	-	311,639	9,542,714	-
Totals	<u>\$ 207,290,096</u>	<u>\$ 2,028,350</u>	<u>\$ 6,788,811</u>	<u>\$ 202,529,635</u>	<u>\$ 6,726,452</u>

Payments on the Mello-Roos bonds are made from the Mello-Roos Administrative Fund. Premiums and discounts on bonds are amortized over the life of the related bonds. Payments on the supplemental employee retirement plan, post-retirement employee benefits and compensated absences are made from the fund for which the related employee worked.

7. NET POSITION / FUND BALANCES

Restricted net position consisted of the following at June 30, 2014:

	<u>Governmental Funds</u>
Restricted for unspent categorical program revenues	\$ 30,076,570
Restricted for special revenues	12,326,046
Restricted for capital projects	69,297,674
Restricted for debt service	18,034,311
Restricted for self-insurance	<u>2,250,588</u>
	<u>\$ 131,985,189</u>
	<u>Fiduciary Funds</u>
Restricted for scholarships	<u>\$ 56,176</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. NET POSITION / FUND BALANCES (Continued)

Fund balances, by category, at June 30, 2014 consisted of the following:

	General <u>Fund</u>	State School Facilities <u>Fund</u>	All Non-Major <u>Funds</u>	<u>Total</u>
Nonspendable:				
Revolving cash fund	\$ 140,000	\$ -	\$ 11,215	\$ 151,215
Prepaid expenditures	1,955,795	-	3,125	1,958,920
Stores inventory	<u>561,055</u>	<u>-</u>	<u>1,182,630</u>	<u>1,743,685</u>
Subtotal nonspendable	<u>2,656,850</u>	<u>-</u>	<u>1,196,970</u>	<u>3,853,820</u>
Restricted:				
Unspent categorical revenues	30,076,570	-	-	30,076,570
Special Revenue	-	-	11,131,776	11,131,776
Capital Projects	-	43,133,848	30,295,521	73,429,369
Debt Service	<u>-</u>	<u>-</u>	<u>18,034,311</u>	<u>18,034,311</u>
Subtotal restricted	<u>30,076,570</u>	<u>43,133,848</u>	<u>59,461,608</u>	<u>132,672,026</u>
Assigned:				
Reserve for Future Year Deficits	<u>20,930,773</u>	<u>-</u>	<u>-</u>	<u>20,930,773</u>
Unassigned:				
Designated for economic uncertainty	<u>10,700,000</u>	<u>-</u>	<u>-</u>	<u>10,700,000</u>
Total fund balances	<u>\$ 64,364,193</u>	<u>\$ 43,133,848</u>	<u>\$ 60,658,578</u>	<u>\$168,156,619</u>

8. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description and Provisions

California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95811.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

8. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Plan Description and Provisions (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

Funding Policy

Active plan members enrolled prior to January 1, 2013 are required to contribute 7% of their salary. Active plan members enrolled on or after January 1, 2013 are required to contribute 6% of their salary. The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-2014 was 11.442% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2012, 2013 and 2014 were \$6,812,754, \$7,551,268 and \$8,341,075 respectively, and equal 100% of the required contributions for each year.

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Executive Office, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Active plan members are required to contribute 8% of their salary. The required employer contribution rate for fiscal year 2013-2014 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal years ending June 30, 2012, 2013 and 2014 were \$18,379,420, \$20,132,770 and \$20,948,245 respectively, and equal 100% of the required contributions for each year. On June 24, 2014 the Governor signed Assembly Bill 1469 which will increase the member contribution to 19.1% over the next seven years.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

9. POST-RETIREMENT EMPLOYEE BENEFITS

Plan Description

In addition to the pension benefits described in Note 8, the District provides post-retirement health care benefits to all District employees who retired from the District prior to July 1, 2000 with ten years of service, and who immediately entered retirement status with STRS or PERS. As of June 30, 2014, 367 retirees are receiving these benefits. For these retired employees, the District pays the insurance premiums for the lowest cost health plan for the retiree and one dependent.

Funding Policy

Expenditures for post-employment health care benefits are recognized as the premiums are paid. During the year ended June 30, 2014, expenditures of \$1,105,529 were recognized for post-employment health care benefits.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Cod. Sec. P50.108-.109. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation related to the District provided plan:

Annual required contribution	\$ 2,276,151
Interest on net OPEB obligation	11,693
Adjustment to annual required contribution	<u>-</u>
Annual OPEB cost (expense)	2,287,844
Contributions made	<u>(1,105,529)</u>
Increase in net OPEB obligation	1,182,315
Net OPEB obligation - beginning of year	<u>714,588</u>
Net OPEB obligation - end of year	<u>\$ 1,896,903</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

9. POST-RETIREMENT EMPLOYEE BENEFITS (Continued)

Annual OPEB Cost and Net OPEB Obligation (Continued)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2014 and the preceding two years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2012	\$ 2,287,844	94%	\$ 518,424
June 30, 2013	\$ 2,287,844	91%	\$ 714,588
June 30, 2014	\$ 2,287,844	48%	\$ 1,896,903

Funded Status and Funding Progress

Because this plan is frozen, the District has not obtained a current actuarial valuation. As of November 1, 2006, the most recent actuarial valuation date, the plan was funded on a pay-as-you-go basis. The actuarial accrued liability for benefits was \$33.3 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$33.3 million.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 1, 2006 actuarial valuation, the actuarial assumptions included an annual healthcare cost trend rate of 4 percent and a 3 percent inflation assumption. The UAAL is being amortized as a flat dollar amount over twenty-four years.

See required supplementary information following the notes to the basic financial statements, which presents multi-year trend information on whether assets are increasing or decreasing over time relative to plan liabilities.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

10. ELK GROVE BENEFITS EMPLOYEE RETIREMENT TRUST

Plan Description

Elk Grove Benefits Employee Retirement Trust (EGBERT) was established February 20, 1996 as an irrevocable trust pursuant to an agreement by and between the Elk Grove Education Association, the American Federation of State, County and Municipal Employees, the Amalgamated Transit Union, the Psychologists and Social Workers Association and Elk Grove Unified School District. EGBERT was established to provide health and welfare benefits as defined in Sections 3543.2 and 53200 of the Government Code through a Health and Welfare Plan (Plan) for the retired eligible employees of the District and their eligible dependents on an insured or self-funded basis through a trust qualified as non-profit under Section 501(c)(9) of the Internal Revenue Code.

Participation in EGBERT is limited to District employees and District board members who qualify pursuant to appropriate board policies, and their respective dependents. Additionally, District employees who are not subject to the terms of a collective bargaining agreement, but who otherwise qualify for retirement health benefits pursuant to District policy, can participate in EGBERT.

Health care benefits consist of medical, dental and vision insurance coverage. Under the current agreement, EGBERT will provide lifetime health care benefits for qualified retired employees of the District who retire on or after July 1, 2000.

See Elk Grove Benefits Employee Retirement Trust audited financial statements for the year ended December 31, 2013 for more discussion of EGBERT. A copy of the audited financial statements can be obtained from EGBERT at 9297 Office Park Circle, Suite 110, Elk Grove, California, 95758.

11. JOINT POWERS AGREEMENTS

CSAC Excess Insurance Authority

The District is a member with other school districts of a Joint Powers Agreement, CSAC Excess Insurance Authority, for the operation of a common risk management and insurance program for workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information of CSAC Excess Insurance Authority at June 30, 2014:

Total assets	\$ 588,152,525
Total liabilities	\$ 469,537,129
Total net position	\$ 118,615,396
Total revenue	\$ 538,524,288
Total expenses	\$ 525,460,712

The relationship between the District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

11. JOINT POWERS AGREEMENTS (Continued)

Schools Insurance Authority

The District is a member with other school districts of a Joint Powers Agreement, Schools Insurance Authority, for the operation of a common risk management and insurance program for property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information of Schools Insurance Authority at June 30, 2014, the most current information available:

Total assets	\$ 113,740,483
Total liabilities	\$ 48,361,972
Total net position	\$ 65,378,511
Total revenue	\$ 41,969,923
Total expenses	\$ 39,001,607

The relationship between the District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

12. ELK GROVE UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 1

At an election held April 28, 1987 pursuant to the Mello-Roos Community Facilities act of 1982 of the California Government Code, registered voters within the boundaries of the District authorized the issuance of \$70,000,000 principal amount of special tax bonds ("the Bonds") to finance certain elementary and secondary school facilities, including classroom and related buildings, student transportation equipment, and student support facilities, and also approved a maximum rate and method of apportionment of a special tax to pay for the principal and interest on the Bonds. At a subsequent election held on March 10, 1998, registered voters within the boundaries of the District authorized the issuance of an additional \$205,000,000 principal amount of special tax bonds for the same purposes, and approved a maximum tax rate and method of apportionment of a special tax to pay for the principal and interest on bonds issued (see Note 6).

The County of Sacramento acts as agent for the District in collecting taxes, which are forwarded to the District for debt service and included in the County's agency funds with a corresponding liability recognized for the amounts due to the Facilities District bondholders. Construction projects are recorded in the District's capital project funds.

13. CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

REQUIRED SUPPLEMENTARY INFORMATION

ELK GROVE UNIFIED SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2014

	<u>Budget</u>			<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Local control funding formula:				
State apportionment	\$ 279,000,601	\$ 317,919,611	\$ 320,313,221	\$ 2,393,610
Local sources	<u>60,735,585</u>	<u>71,047,673</u>	<u>69,856,966</u>	<u>(1,190,707)</u>
Total local control funding formula	<u>339,736,186</u>	<u>388,967,284</u>	<u>390,170,187</u>	<u>1,202,903</u>
Federal sources	29,181,402	38,983,288	30,788,152	(8,195,136)
Other state sources	98,886,608	66,303,215	67,147,687	844,472
Other local sources	<u>6,369,898</u>	<u>13,074,737</u>	<u>8,463,485</u>	<u>(4,611,252)</u>
Total revenues	<u>474,174,094</u>	<u>507,328,524</u>	<u>496,569,511</u>	<u>(10,759,013)</u>
Expenditures:				
Certificated salaries	243,932,627	262,621,411	259,656,564	2,964,847
Classified salaries	59,237,708	66,947,547	67,439,290	(491,743)
Employee benefits	113,269,552	117,147,828	110,325,340	6,822,488
Books and supplies	21,996,737	37,093,387	19,217,006	17,876,381
Contract services and operating expenditures	41,236,246	47,897,413	45,526,908	2,370,505
Capital outlay	482,723	1,812,821	2,126,059	(313,238)
Other outgo	<u>485,896</u>	<u>347,390</u>	<u>2,556,028</u>	<u>(2,208,638)</u>
Total expenditures	<u>480,641,489</u>	<u>533,867,797</u>	<u>506,847,195</u>	<u>27,020,602</u>
Deficiency of revenues under expenditures	<u>(6,467,395)</u>	<u>(26,539,273)</u>	<u>(10,277,684)</u>	<u>16,261,589</u>
Other financing sources (uses):				
Operating transfers in	-	-	1,471,107	1,471,107
Operating transfers out	<u>1,705,797</u>	<u>1,896,179</u>	<u>(1,363,265)</u>	<u>(3,259,444)</u>
Total other financing sources (uses)	<u>1,705,797</u>	<u>1,896,179</u>	<u>107,842</u>	<u>(1,788,337)</u>
Net change in fund balance	(4,761,598)	(24,643,094)	(10,169,842)	14,473,252
Fund balance, July 1, 2013	<u>74,534,035</u>	<u>74,534,035</u>	<u>74,534,035</u>	<u>-</u>
Fund balance, June 30, 2014	<u>\$ 69,772,437</u>	<u>\$ 49,890,941</u>	<u>\$ 64,364,193</u>	<u>\$ 14,473,252</u>

See accompanying notes to required supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS

For the Year Ended June 30, 2014

Schedule of Funding Progress						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
<u>Pre-2000 Plan</u>						
November 1, 2006	\$ -	\$33.3 million	\$33.3 million	0%	\$ -	0%

Only one year of actuarial valuation data is provided because the District has only had one valuation performed.

See accompanying notes to required supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Excess of expenditures over appropriations for the year ended June 30, 2014 were as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
General Fund:	
Classified salaries	\$ 491,743
Classified salaries	\$ 313,238

These excesses are not in accordance with education Code 42600.

B - Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

SUPPLEMENTARY INFORMATION

ELK GROVE UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

ALL NON-MAJOR FUNDS

June 30, 2014

	Charter Schools Fund	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Special Reserve for Capital Outlay Fund	Capital Projects Fund	Mello-Ross Adminis- trative Fund	Total
ASSETS										
Cash in County Treasury	\$ 2,883,227	\$ 565,012	\$ 17,304	\$ 1,432,015	\$ 916,713	\$ 14,716,511	\$ 1,229,091	\$ 10,436,965	\$ 93,715	\$ 32,290,553
Cash with Fiscal Agent	-	-	-	-	-	-	-	4,134,395	17,938,221	22,072,616
Cash on hand and in banks	-	9,559	-	44,147	-	-	-	-	-	53,706
Cash in revolving fund	-	-	-	11,215	-	-	-	-	-	11,215
Cash awaiting deposit	-	31,600	-	474	-	307,688	-	10	-	339,772
Receivables	269,507	1,131,652	562,086	4,683,932	-	20,373	665	53,761	2,375	6,725,211
Prepaid expenditures	-	-	-	425	-	-	-	2,700	-	3,125
Due from other funds	-	1,077,088	154,965	836,201	-	173	67,979	-	-	2,136,406
Stores inventory	-	-	-	1,182,630	-	-	-	-	-	1,182,630
Total assets	<u>\$ 3,152,734</u>	<u>\$ 2,814,911</u>	<u>\$ 734,355</u>	<u>\$ 8,191,039</u>	<u>\$ 917,573</u>	<u>\$ 15,044,745</u>	<u>\$ 1,297,735</u>	<u>\$ 14,627,831</u>	<u>\$ 18,034,311</u>	<u>\$ 64,815,234</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 121,315	\$ 234,405	\$ 193,592	\$ 617,350	\$ -	\$ 19,783	\$ -	\$ 79,431	\$ -	\$ 1,265,876
Unearned revenue	500	-	143,777	14,401	-	371,740	-	-	-	530,418
Due to other funds	1,940	336,543	345,230	1,475,513	-	4,224	181,145	15,767	-	2,360,362
Total liabilities	<u>123,755</u>	<u>570,948</u>	<u>682,599</u>	<u>2,107,264</u>	<u>-</u>	<u>395,747</u>	<u>181,145</u>	<u>95,198</u>	<u>-</u>	<u>4,156,656</u>
Fund balances:										
Nonspendable	-	-	-	1,194,270	-	-	-	2,700	-	1,196,970
Restricted	3,028,979	2,243,963	51,756	4,889,505	917,573	14,648,998	1,116,590	14,529,933	18,034,311	59,461,608
Total fund balances	<u>3,028,979</u>	<u>2,243,963</u>	<u>51,756</u>	<u>6,083,775</u>	<u>917,573</u>	<u>14,648,998</u>	<u>1,116,590</u>	<u>14,532,633</u>	<u>18,034,311</u>	<u>60,658,578</u>
Total liabilities and fund balances	<u>\$ 3,152,734</u>	<u>\$ 2,814,911</u>	<u>\$ 734,355</u>	<u>\$ 8,191,039</u>	<u>\$ 917,573</u>	<u>\$ 15,044,745</u>	<u>\$ 1,297,735</u>	<u>\$ 14,627,831</u>	<u>\$ 18,034,311</u>	<u>\$ 64,815,234</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES

ALL NON-MAJOR FUNDS

For the Year Ended June 30, 2014

	Charter Schools Fund	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Special Reserve for Capital Outlay Fund	Capital Projects Fund	Mello-Ross Adminis- trative Fund	Total
Revenues:										
Local control funding formula:										
State apportionment	\$ 1,534,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,534,851
Federal sources	-	1,493,154	2,989,963	18,802,620	-	-	-	-	-	23,285,737
Other state sources	398,712	752,439	1,313,814	1,375,831	6,573	-	855,094	-	-	4,702,463
Other local sources	2,771	1,097,637	537,142	4,059,659	859	8,733,974	664	382,875	14,449,904	29,265,485
Total revenues	1,936,334	3,343,230	4,840,919	24,238,110	7,432	8,733,974	855,758	382,875	14,449,904	58,788,536
Expenditures:										
Certificated salaries	1,071,129	1,712,924	1,767,249	-	-	-	-	-	-	4,551,302
Classified salaries	142,957	1,048,411	1,003,666	7,308,043	-	83,751	-	1,010,625	-	10,597,453
Employee benefits	297,084	890,940	1,016,023	3,309,964	-	35,343	-	377,119	-	5,926,473
Books and supplies	131,968	418,443	177,951	11,098,019	-	41,214	-	32,135	-	11,899,730
Contract services and operating expenditures	67,118	550,215	856,239	660,964	20,285	64,183	-	205,827	-	2,424,831
Capital outlay	-	-	-	222,943	-	183,547	-	992,590	-	1,399,080
Other outgo	-	-	-	-	-	-	-	379,374	-	379,374
Debt service:										
Principal retirement	-	-	-	-	-	-	-	-	3,145,966	3,145,966
Interest	-	-	-	-	-	-	-	-	9,830,015	9,830,015
Total expenditures	1,710,256	4,620,933	4,821,128	22,599,933	20,285	408,038	-	2,997,670	12,975,981	50,154,224
Excess (deficiency) of revenues over (under) expenditures	226,078	(1,277,703)	19,791	1,638,177	(12,853)	8,325,936	855,758	(2,614,795)	1,473,923	8,634,312
Other financing sources (uses):										
Operating transfers in	-	1,077,088	209,165	77,012	-	667,273	-	14,180,039	-	16,210,577
Operating transfers out	-	(175,395)	(196,772)	(1,098,940)	-	(17,287,000)	-	(20,631,606)	(817,000)	(40,206,713)
Other financing uses	-	-	-	-	-	-	-	-	(134,753)	(134,753)
Total other financing sources (uses)	-	901,693	12,393	(1,021,928)	-	(16,619,727)	-	(6,451,567)	(951,753)	(24,130,889)
Net change in fund balances	226,078	(376,010)	32,184	616,249	(12,853)	8,293,791	855,758	(9,066,362)	522,170	(15,496,577)
Fund balances, July 1, 2013	2,802,901	2,619,973	19,572	5,467,526	930,426	22,942,789	260,832	23,598,995	17,512,141	76,155,155
Fund balances, June 30, 2014	\$ 3,028,979	\$ 2,243,963	\$ 51,756	\$ 6,083,775	\$ 917,573	\$ 14,648,998	\$ 1,116,590	\$ 14,532,633	\$ 18,034,311	\$ 60,658,578

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

For the Year Ended June 30, 2014

	Balance July 1, 2013	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2014
<u>Student Body Funds</u>				
<u>Elk Grove High School</u>				
Assets:				
Cash on hand and in banks	\$ 340,163	\$ 1,031,370	\$ 1,060,335	\$ 311,198
Inventory	<u>6,137</u>	<u>55,759</u>	<u>61,896</u>	<u>-</u>
	<u><u>\$ 346,300</u></u>	<u><u>\$ 1,087,129</u></u>	<u><u>\$ 1,122,231</u></u>	<u><u>\$ 311,198</u></u>
Liabilities:				
Due to students/student groups	<u><u>\$ 346,300</u></u>	<u><u>\$ 1,087,129</u></u>	<u><u>\$ 1,122,231</u></u>	<u><u>\$ 311,198</u></u>
<u>Florin High School</u>				
Assets:				
Cash on hand and in banks	\$ 269,255	\$ 387,279	\$ 404,735	\$ 251,799
Inventory	<u>496</u>	<u>-</u>	<u>496</u>	<u>-</u>
	<u><u>\$ 269,751</u></u>	<u><u>\$ 387,279</u></u>	<u><u>\$ 405,231</u></u>	<u><u>\$ 251,799</u></u>
Liabilities:				
Due to students/student groups	<u><u>\$ 269,751</u></u>	<u><u>\$ 387,279</u></u>	<u><u>\$ 405,231</u></u>	<u><u>\$ 251,799</u></u>
<u>Franklin High School</u>				
Assets:				
Cash on hand and in banks	\$ 282,289	\$ 1,002,761	\$ 1,044,624	\$ 240,426
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 282,289</u></u>	<u><u>\$ 1,002,761</u></u>	<u><u>\$ 1,044,624</u></u>	<u><u>\$ 240,426</u></u>
Liabilities:				
Due to students/student groups	<u><u>\$ 282,289</u></u>	<u><u>\$ 1,002,761</u></u>	<u><u>\$ 1,044,624</u></u>	<u><u>\$ 240,426</u></u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

(Continued)

For the Year Ended June 30, 2014

	<u>Balance</u> <u>July 1,</u> <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>2014</u>
<u>Student Body Funds</u>				
(Continued)				
<u>Laguna Creek High School</u>				
Assets:				
Cash on hand and in banks	\$ 270,573	\$ 296,183	\$ 308,600	\$ 258,156
Inventory	<u>16,013</u>	<u>14,734</u>	<u>14,435</u>	<u>16,312</u>
	<u>\$ 286,586</u>	<u>\$ 310,917</u>	<u>\$ 323,035</u>	<u>\$ 274,468</u>
Liabilities:				
Due to students/student groups	<u>\$ 286,586</u>	<u>\$ 310,917</u>	<u>\$ 323,035</u>	<u>\$ 274,468</u>
<u>Monterey Trail High School</u>				
Assets:				
Cash on hand and in banks	\$ 232,613	\$ 553,873	\$ 497,495	\$ 288,991
Inventory	<u>-</u>	<u>54,919</u>	<u>54,888</u>	<u>31</u>
	<u>\$ 232,613</u>	<u>\$ 608,792</u>	<u>\$ 552,383</u>	<u>\$ 289,022</u>
Liabilities:				
Due to students/student groups	<u>\$ 232,613</u>	<u>\$ 608,792</u>	<u>\$ 552,383</u>	<u>\$ 289,022</u>
<u>Pleasant Grove High School</u>				
Assets:				
Cash on hand and in banks	\$ 279,094	\$ 901,550	\$ 952,963	\$ 227,681
Inventory	<u>-</u>	<u>72,583</u>	<u>72,583</u>	<u>-</u>
	<u>\$ 279,094</u>	<u>\$ 974,133</u>	<u>\$ 1,025,546</u>	<u>\$ 227,681</u>
Liabilities:				
Due to students/student groups	<u>\$ 279,094</u>	<u>\$ 974,133</u>	<u>\$ 1,025,546</u>	<u>\$ 227,681</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>Student Body Funds</u>				
(Continued)				
<u>Sheldon High School</u>				
Assets:				
Cash on hand and in banks	\$ 377,768	\$ 730,177	\$ 731,177	\$ 376,768
Inventory	<u>3,335</u>	<u>57,005</u>	<u>53,700</u>	<u>6,640</u>
	<u>\$ 381,103</u>	<u>\$ 787,182</u>	<u>\$ 784,877</u>	<u>\$ 383,408</u>
Liabilities:				
Due to students/student groups	<u>\$ 381,103</u>	<u>\$ 787,182</u>	<u>\$ 784,877</u>	<u>\$ 383,408</u>
<u>Valley High School</u>				
Assets:				
Cash on hand and in banks	\$ 52,946	\$ 278,504	\$ 323,846	\$ 7,604
Inventory	<u>1,460</u>	<u>53,865</u>	<u>51,156</u>	<u>4,169</u>
	<u>\$ 54,406</u>	<u>\$ 332,369</u>	<u>\$ 375,002</u>	<u>\$ 11,773</u>
Liabilities:				
Due to students/student groups	<u>\$ 54,406</u>	<u>\$ 332,369</u>	<u>\$ 375,002</u>	<u>\$ 11,773</u>
<u>Cosumnes Oaks High School</u>				
Assets:				
Cash on hand and in banks	\$ 236,062	\$ 883,241	\$ 787,036	\$ 332,267
Inventory	<u>-</u>	<u>95,093</u>	<u>72,943</u>	<u>22,150</u>
	<u>\$ 236,062</u>	<u>\$ 978,334</u>	<u>\$ 859,979</u>	<u>\$ 354,417</u>
Liabilities:				
Due to students/student groups	<u>\$ 236,062</u>	<u>\$ 978,334</u>	<u>\$ 859,979</u>	<u>\$ 354,417</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2014</u>
<u>Student Body Funds</u>				
(Continued)				
<u>Edward Harris, Jr. Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 70,527	\$ 189,666	\$ 177,090	\$ 83,103
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 70,527</u>	<u>\$ 189,666</u>	<u>\$ 177,090</u>	<u>\$ 83,103</u>
Liabilities:				
Due to students/student groups	<u>\$ 70,527</u>	<u>\$ 189,666</u>	<u>\$ 177,090</u>	<u>\$ 83,103</u>
<u>Toby Johnson Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 306,559	\$ 422,637	\$ 302,328	\$ 426,868
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 306,559</u>	<u>\$ 422,637</u>	<u>\$ 302,328</u>	<u>\$ 426,868</u>
Liabilities:				
Due to students/student groups	<u>\$ 306,559</u>	<u>\$ 422,637</u>	<u>\$ 302,328</u>	<u>\$ 426,868</u>
<u>Joseph Kerr Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 140,083	\$ 173,794	\$ 194,127	\$ 119,750
Inventory	<u>77</u>	<u>-</u>	<u>-</u>	<u>77</u>
	<u>\$ 140,160</u>	<u>\$ 173,794</u>	<u>\$ 194,127</u>	<u>\$ 119,827</u>
Liabilities:				
Due to students/student groups	<u>\$ 140,160</u>	<u>\$ 173,794</u>	<u>\$ 194,127</u>	<u>\$ 119,827</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>Student Body Funds</u>				
(Continued)				
<u>Harriet Eddy Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 6,505	\$ 195,691	\$ 161,979	\$ 40,217
Inventory	-	46,949	46,949	-
	<u>\$ 6,505</u>	<u>\$ 242,640</u>	<u>\$ 208,928</u>	<u>\$ 40,217</u>
Liabilities:				
Due to students/student groups	<u>\$ 6,505</u>	<u>\$ 242,640</u>	<u>\$ 208,928</u>	<u>\$ 40,217</u>
<u>James Rutter Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 51,001	\$ 159,411	\$ 137,966	\$ 72,446
Inventory	1,056	28,418	28,673	801
	<u>\$ 52,057</u>	<u>\$ 187,829</u>	<u>\$ 166,639</u>	<u>\$ 73,247</u>
Liabilities:				
Due to students/student groups	<u>\$ 52,057</u>	<u>\$ 187,829</u>	<u>\$ 166,639</u>	<u>\$ 73,247</u>
<u>Katherine L. Albani Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 155,053	\$ 348,244	\$ 404,068	\$ 99,229
Inventory	-	-	-	-
	<u>\$ 155,053</u>	<u>\$ 348,244</u>	<u>\$ 404,068</u>	<u>\$ 99,229</u>
Liabilities:				
Due to students/student groups	<u>\$ 155,053</u>	<u>\$ 348,244</u>	<u>\$ 404,068</u>	<u>\$ 99,229</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2014</u>
<u>Student Body Funds</u>				
(Continued)				
<u>Samuel Jackman Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 32,552	\$ 62,424	\$ 61,523	\$ 33,453
Inventory	<u>716</u>	<u>3,757</u>	<u>4,387</u>	<u>86</u>
	<u>\$ 33,268</u>	<u>\$ 66,181</u>	<u>\$ 65,910</u>	<u>\$ 33,539</u>
Liabilities:				
Due to students/student groups	<u>\$ 33,268</u>	<u>\$ 66,181</u>	<u>\$ 65,910</u>	<u>\$ 33,539</u>
<u>Pinkerton Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 54,721	\$ 251,784	\$ 253,541	\$ 52,964
Inventory	<u>-</u>	<u>25,449</u>	<u>24,910</u>	<u>539</u>
	<u>\$ 54,721</u>	<u>\$ 277,233</u>	<u>\$ 278,451</u>	<u>\$ 53,503</u>
Liabilities:				
Due to students/student groups	<u>\$ 54,721</u>	<u>\$ 277,233</u>	<u>\$ 278,451</u>	<u>\$ 53,503</u>
<u>T. R. Smedberg Middle School</u>				
Assets:				
Cash on hand and in banks	\$ 124,882	\$ 175,688	\$ 171,886	\$ 128,684
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 124,882</u>	<u>\$ 175,688</u>	<u>\$ 171,886</u>	<u>\$ 128,684</u>
Liabilities:				
Due to students/student groups	<u>\$ 124,882</u>	<u>\$ 175,688</u>	<u>\$ 171,886</u>	<u>\$ 128,684</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2014</u>
<u>Student Body Funds</u>				
(Continued)				
<u>Elementary and Other Schools</u>				
Assets:				
Cash on hand and in banks	\$ 1,300,651	\$ 4,183,065	\$ 4,169,604	\$ 1,314,112
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,300,651</u>	<u>\$ 4,183,065</u>	<u>\$ 4,169,604</u>	<u>\$ 1,314,112</u>
Liabilities:				
Due to students/student groups	<u>\$ 1,300,651</u>	<u>\$ 4,183,065</u>	<u>\$ 4,169,604</u>	<u>\$ 1,314,112</u>
<u>Total Agency Funds</u>				
Assets:				
Cash on hand and in banks	\$ 4,583,297	\$ 12,227,342	\$ 12,144,923	\$ 4,665,716
Inventory	<u>29,290</u>	<u>508,531</u>	<u>487,016</u>	<u>50,805</u>
	<u>\$ 4,612,587</u>	<u>\$ 12,735,873</u>	<u>\$ 12,631,939</u>	<u>\$ 4,716,521</u>
Liabilities:				
Due to students/student groups	<u>\$ 4,612,587</u>	<u>\$ 12,735,873</u>	<u>\$ 12,631,939</u>	<u>\$ 4,716,521</u>

ELK GROVE UNIFIED SCHOOL DISTRICT

ORGANIZATION

June 30, 2014

Elk Grove Unified School District was established in 1959 through the unification of smaller school districts. The District is a political subdivision of the State of California. The District covers 320 square miles within the City of Elk Grove, the City of Sacramento, the City of Rancho Cordova and unincorporated areas of Sacramento County. The District operates 39 elementary schools (grades K-6), nine middle schools (grades 7-8), nine comprehensive high schools (grades 9-12), three continuation high schools, one special education school, one adult school, one independent studies program, one charter school and one virtual school.

The Board of Education of Elk Grove Unified School District governs all activities related to public education within the jurisdiction of the District. The Board receives funding from local, State and federal government sources and must comply with the concomitant requirements of these funding source entities. Elk Grove Unified School District is governed by an elected seven member Board of Education. The board members represent seven geographic areas and are elected at large for four year terms and elections are held every two years. The Board has the decision making authority and is accountable for all fiscal matters relating to the District.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Priscilla Cox	President	November 2014
Steve Ly	Clerk	November 2016
Jeanette J. Amavisca	Member	November 2014
Carmine S. Forcina	Member	November 2016
Chet Madison, Sr.	Member	November 2016
Anthony "Tony" Perez	Member	November 2016
Bobbie Singh-Allen	Member	November 2014

The Superintendent of the District is appointed by the Board and reports to the Board. The Superintendent is responsible for managing the District's day-to-day operations and supervising the work of other key District administrators. Key members of the District's staff are as follows:

ADMINISTRATION

Steven M. Ladd, Ed. D.
Superintendent

Mark Cerutti
Associate Superintendent, Education Services

Donna Cherry
Associate Superintendent, Elementary (Pre K-6) Education

Glen De Graw
Associate Superintendent, Human Resources

Richard Fagan
Associate Superintendent, Finance and School Support

Christina Penna
Associate Superintendent, Secondary (7-12) Education

Robert Pierce
Associate Superintendent, Facilities and Planning

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2014

	<u>Second Period Report</u>	<u>Revised Second Period Report</u>	<u>Annual Report</u>
Elementary:			
Transitional Kindergarten through Third	17,544	17,543	17,592
Fourth through Sixth	13,946	13,945	13,948
Seventh and Eighth	<u>9,438</u>	<u>9,435</u>	<u>9,411</u>
Total Elementary	<u>40,928</u>	<u>40,923</u>	<u>40,951</u>
Secondary:			
Ninth through Twelfth	<u>18,450</u>	<u>18,450</u>	<u>18,339</u>
Total District	<u><u>59,378</u></u>	<u><u>59,373</u></u>	<u><u>59,290</u></u>
Charter School - Non Classroom-Based: Secondary Education	<u><u>251</u></u>	<u><u>251</u></u>	<u><u>258</u></u>

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For the Year Ended June 30, 2014

	Statutory 1986-87 Minutes Require- ment	Reduced 1986-87 Minutes Require- ment	Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
<u>DISTRICT</u>						
Kindergarten	36,000	35,000	36,000	180	171	In Compliance
Grade 1	50,400	49,000	53,750	180	171	In Compliance
Grade 2	50,400	49,000	53,750	180	171	In Compliance
Grade 3	50,400	49,000	53,750	180	171	In Compliance
Grade 4	54,000	52,500	54,045	180	171	In Compliance
Grade 5	54,000	52,500	54,045	180	171	In Compliance
Grade 6	54,000	52,500	54,045	180	171	In Compliance
Grade 7	54,000	52,500	61,090	180	171	In Compliance
Grade 8	54,000	52,500	61,090	180	171	In Compliance
Grade 9	64,800	63,000	65,179	180	N/A	In Compliance
Grade 10	64,800	63,000	65,179	180	N/A	In Compliance
Grade 11	64,800	63,000	65,179	180	N/A	In Compliance
Grade 12	64,800	63,000	65,325	180	N/A	In Compliance
<u>CHARTER SCHOOL (NON-CLASSROOM BASED)</u>						
Grade 7	54,000	52,457	N/A	180	N/A	N/A
Grade 8	54,000	52,457	N/A	180	N/A	N/A
Grade 9	64,800	62,949	N/A	180	N/A	N/A
Grade 10	64,800	62,949	N/A	180	N/A	N/A

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2014

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027A	Special Education: IDEA Mental Health Services, Part B	14468	\$ 684,191
84.027	Special Education: Basic Grant Entitlement PL 101-476	13379	9,910,445
84.027A	Special Education: IDEA Preschool Local Entitlement, Part B, Section 611	13682	406,717
84.027	Special Education: IDEA Local Assistance, Part B, Section 611, Early Intervening Services	10119	1,300,908
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Section 619	13431	2,332
84.173	Special Education: IDEA Preschool Grant, Part B	13430	<u>195,448</u>
	Subtotal Special Education Cluster		<u>12,500,041</u>
	NCLB: Title I Program:		
84.010	NCLB: Title I: Basic Grants Low-Income and Neglected	14329	11,397,546
84.010	NCLB: Title I, Part D, Subpart 2, Local Delinquent Programs	14357	<u>265,705</u>
	Subtotal NCLB: Title I Program		<u>11,663,251</u>
	Adult Education Program:		
84.002A	Adult Education: Adult Basic Education & ESL	14508	186,103
84.002	Adult Education: English Literacy & Civics Education	14109	187,746
84.002	Adult Education: Institutionalized Adults	13971	76,214
84.002	Adult Education: Adult Secondary Education/GED	13978	<u>108,009</u>
	Subtotal Adult Education Cluster		<u>558,072</u>
	Carl D. Perkins Career and Technical Education Program:		
84.048	Carl D. Perkins Career and Technical Education, Secondary, Section 131	14894	397,186
84.048	Carl D. Perkins Career and Technical Education, Secondary, Section 132	13923	<u>111,408</u>
	Subtotal Carl D. Perkins Career and Technical Education Program		<u>508,594</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

(Continued)

For the Year Ended June 30, 2014

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	NCLB: Title II Programs:		
84.366	NCLB: Title II: Part B, CaMSP	14512	\$ 859,929
84.366B	California Math & Science Cohort 9	14512	<u>587,122</u>
	Subtotal NCLB: Title II Programs		<u>1,447,051</u>
84.367	NCLB: Title II: Teacher Quality	14341	1,505,545
84.181	Special Education: IDEA Early Intervention Grants, Part C	23761	53,605
84.215E	Elementary School Counseling	-	284,758
84.287	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	14681	1,604,225
84.158	Department of Rehabilitation: Workability II, Transitions Partnership	10006	272,469
84.060	Indian Education	10011	35,371
84.196	NCLB: Title X McKinney-Vento Homeless Children Assistance Grants	14332	71,542
84.334A	Other Federal: California State Gear Up Program	10088	123,115
84.418P	Promise	-	21,038
84.365	Title III: Limited English Proficient Student Program	14346	<u>878,641</u>
	Total U.S. Department of Education		<u>31,527,318</u>
<u>U.S. Department of Labor - Passed through California Department of Education</u>			
	WIA Cluster:		
17.258	SETA: Workforce Skills Preparation Services	-	465,045
17.259	SETA: One Stop, Universal Services	-	70,857
17.259	SETA: One Stop, Out of School Services	-	<u>184,883</u>
	Subtotal WIA Cluster		<u>720,785</u>
	Total U.S. Department of Labor		<u>720,785</u>
<u>National Endowment for the Humanities - Passed through California Department of Education</u>			
45.024	Promotion of the Arts	-	<u>29,901</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
	Head Start Program:		
93.600	Head Start - Basic	10016	2,547,912
93.600	Head Start - PA 20	10016	<u>8,667</u>
	Subtotal Head Start Program		<u>2,556,579</u>

(Continued)

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

(Continued)

For the Year Ended June 30, 2014

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Education (Continued)</u>			
93.596	Child Development: Federal Child Care Center Based	13609	\$ 433,383
93.778	Dept of Health Services (DHCS): Medi-Cal Billing Option	10013	965,151
93.674	Chafee Foster Care Independence Program	-	<u>93,699</u>
Total U.S. Department of Health and Human Services			<u>4,048,812</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
10.555	Child Nutrition: School Programs	13390	17,278,719
10.558	Child Nutrition: Child Care Food Program Claims		1,498,851
10.582	Child Nutrition: Fresh Fruit & Vegetable Program	14968	24,021
10.574	Child Nutrition: Team Nutritional Grants	01188	1,030
10.551	Cancer Prevention & Nutrition	-	<u>108,058</u>
Total U.S. Department of Agriculture			<u>18,910,679</u>
<u>U.S. Department of Justice - Passed through California Department of Education</u>			
16.821	Juvenile Justice Reform and Reinvestments Demonstration Program	-	<u>45,364</u>
<u>U.S. Department of Transportation - Passed through California Department of Education</u>			
20.205	Safe Routes to Schools	-	<u>105,749</u>
<u>U.S. Department of Homeland Security - Passed through California Department of Education</u>			
97.010	Citizenship and Integrity Grant	-	<u>57,525</u>
97.UNKNOWN	Healing Our Own People	-	<u>700</u>
97.UNKNOWN	NJROTC	-	<u>6,968</u>
Total Federal Programs			<u><u>\$ 55,453,801</u></u>

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS

For the Year Ended June 30, 2014

There were no audit adjustments proposed to any funds of the District.

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

For the Year Ended June 30, 2014

(UNAUDITED)

	(Budgeted) <u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>General Fund</u>				
Revenues and other financing sources	<u>\$ 515,652,944</u>	<u>\$ 498,040,618</u>	<u>\$ 473,312,077</u>	<u>\$ 473,067,670</u>
Expenditures	527,656,415	506,847,195	480,633,677	452,834,081
Other uses and transfers out	<u>1,256,756</u>	<u>1,363,265</u>	<u>1,916,447</u>	<u>1,901,423</u>
Total outgo	<u>528,913,171</u>	<u>508,210,460</u>	<u>482,550,124</u>	<u>454,735,504</u>
Change in fund balance	<u>\$ (13,260,227)</u>	<u>\$ (10,169,842)</u>	<u>\$ (9,238,047)</u>	<u>\$ 18,332,166</u>
Ending fund balance	<u>\$ 51,103,966</u>	<u>\$ 64,364,193</u>	<u>\$ 74,534,035</u>	<u>\$ 83,772,082</u>
Available reserves	<u>\$ 10,700,000</u>	<u>\$ 10,700,000</u>	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>
Designated for economic uncertainties	<u>\$ 10,700,000</u>	<u>\$ 10,700,000</u>	<u>\$ 10,000,000</u>	<u>\$ 9,500,000</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available reserves as percentages of total outgo	<u>2.0%</u>	<u>2.1%</u>	<u>2.1%</u>	<u>2.1%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 195,803,183</u>	<u>\$ 202,529,635</u>	<u>\$ 207,290,096</u>	<u>\$ 202,416,795</u>
Average daily attendance at P-2 (excluding Charter School)	<u>59,378</u>	<u>59,373</u>	<u>58,796</u>	<u>58,922</u>

The General Fund fund balance has decreased by \$1,075,723 over the past three years. The fiscal year 2013-2014 budget, as originally adopted, projects an decrease of \$13,260,227. For a district this size (budgeted ADA in excess of 30,000), the state recommends available reserves of at least two percent of total General Fund expenditures, transfers out, and other uses (total outgo). The District has met this requirement.

The District has incurred operating deficits in two of the past three years, and anticipates an operating deficit during the 2013-14 fiscal year.

Total long-term liabilities have increased by \$112,840 over the past three years, as shown in Note 6 to the basic financial statements.

Average daily attendance has increased by 451 over the past three years. An increase of 5 ADA is projected for the 2014-15 fiscal year.

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For the Year Ended June 30, 2014

<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
Elk Grove Charter School	Included as Charter Schools Fund
California Montessori Project - Elk Grove Campus	Separate Report

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES

For the Year Ended June 30, 2014

	<u>First 5/ School Readiness</u>	<u>All Other Programs</u>	<u>Total Child Development Fund</u>
Revenues:			
Federal revenue sources	\$ -	\$ 2,989,963	\$ 2,989,963
State revenue sources	-	1,313,814	1,313,814
Local revenues sources	<u>494,807</u>	<u>42,335</u>	<u>537,142</u>
Total revenues	<u>494,807</u>	<u>4,346,112</u>	<u>4,840,919</u>
Expenditures:			
Certificated salaries	207,774	1,559,475	1,767,249
Classified salaries	90,945	912,721	1,003,666
Employee benefits	101,150	914,873	1,016,023
Books and supplies	58,226	119,725	177,951
Contract services and operating expenditures	<u>36,712</u>	<u>819,527</u>	<u>856,239</u>
Total expenditures	<u>494,807</u>	<u>4,326,321</u>	<u>4,821,128</u>
Excess of revenues over expenditures	<u>-</u>	<u>19,791</u>	<u>19,791</u>
Other financing sources (uses):			
Operating transfers in	-	209,165	209,165
Operating transfers out	<u>-</u>	<u>(196,772)</u>	<u>(196,772)</u>
Total other financing sources (uses)	<u>-</u>	<u>12,393</u>	<u>12,393</u>
Net change in fund balances	-	32,184	32,184
Fund balances, July 1, 2013	<u>-</u>	<u>19,572</u>	<u>19,572</u>
Fund balances, June 30, 2014	<u><u>\$ -</u></u>	<u><u>\$ 51,756</u></u>	<u><u>\$ 51,756</u></u>

See accompanying notes to supplementary information.

ELK GROVE UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION

1. PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

OMB Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with A-133, and is prepared using the modified accrual basis of accounting.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2014.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 54,073,889
Add: Special Education: Basic Grant Entitlement PL 101-476	84.027	1,300,907
NCLB: Title II, Part A, Teacher Quality spent from prior year awards	84.367	<u>79,005</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 55,453,801</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
(Continued)

1. PURPOSE OF SCHEDULES (Continued)

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides trend information on the District's financial condition over the past three years and its anticipated condition for the 2014-2015 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

G - Schedule of First 5 Revenues and Expenditures

This schedule provides information about the First 5 Sacramento County Program.

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the year ended June 30, 2014, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Education
 Elk Grove Unified School District
 Elk Grove, California

Report on Compliance with State Laws and Regulations

We have audited Elk Grove Unified School District's compliance with the types of compliance requirements described in the State of California's Standards and Procedures for Audits of California K-12 Local Educational Agencies (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2014.

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	Yes
Continuation Education	10	Yes
Instructional Time	10	Yes
Instructional Materials	8	Yes
Ratio of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	No, see below
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	No, see below
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Yes
After School Education and Safety Program:		
General requirements	4	Yes
After school	5	Yes
Before school	6	No, see below
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Contemporaneous Records of Attendance, for charter schools	8	Yes
Mode of Instruction, for charter schools	1	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	15	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	3	Yes
Annual Instructional Minutes - Classroom-Based, for charter schools	4	No, see below
Charter School Facility Grant Program	1	No, see below

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District did not offer a Before School Education and Safety Program; therefore, we did not perform any procedures relating to the Before School Education and Safety Program.

The District does not offer classroom-based instruction for charter schools; therefore, we did not perform any procedures related to Mode of Instruction and Annual Instructional Minutes - Classroom-Based for charter schools.

The District did not receive Charter School Facility Grant Program funding; therefore, we did not perform any procedures related to the program.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with state laws and regulations as listed above of Elk Grove Unified School District. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State of California's Standards and Procedures for Audits of California K-12 Local Educational Agencies. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Elk Grove Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Elk Grove Unified School District's compliance.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Finding 2014-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Elk Grove Unified School District did not comply with requirements regarding Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirements is necessary, in our opinion, for Elk Grove Unified School District to comply with state laws and regulations applicable to this program.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Elk Grove Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2014. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Elk Grove Unified School District had not complied with the state laws and regulations.

Other Matter

Elk Grove Unified School District's response to the finding identified in our audit is included in the accompanying Schedule of Audit Findings and Questioned Costs. Elk Grove Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *State of California's Standards and Procedures for Audits of California K-12 Local Educational Agencies*. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 2, 2014

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Education
Elk Grove Unified School District
Elk Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Elk Grove Unified School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Elk Grove Unified School District's basic financial statements, and have issued our report thereon dated December 2, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Elk Grove Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elk Grove Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Elk Grove Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We identified deficiencies involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as findings 2014-001 and 2014-002.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether Elk Grove Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District Response to Findings

Elk Grove Unified School District's responses to the findings identified in our audit are included in the accompanying Schedule of Audit Findings and Questioned Costs. Elk Grove Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe Horwath LLP

Sacramento, California
December 2, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5
SACRAMENTO COUNTY PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH A PROGRAM-SPECIFIC AUDIT

Board of Education
Elk Grove Unified School District
Elk Grove, California

Report on Compliance for First 5 Sacramento County Program

We have audited Elk Grove Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2014.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Sacramento County Program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Elk Grove Unified School District's First 5 Sacramento County Program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about Elk Grove Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination of Elk Grove Unified School District's compliance with those requirements.

Opinion on First 5 Sacramento County Program

In our opinion, Elk Grove Unified School District complied, in all material respects, with the compliance requirements referred to above that have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Elk Grove Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Elk Grove Unified School District's internal control over compliance with requirements that could have a direct and material effect on its First 5 Sacramento County Program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the First 5 Sacramento County Program and to test and report on internal control over compliance in accordance with the First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Elk Grove Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the First 5 Sacramento County Program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the First 5 Sacramento County Program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the First 5 Sacramento County Program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of First 5 Sacramento County Program Guidelines. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 2, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Elk Grove Unified School District
Elk Grove, California

Report on Compliance for Each Major Federal Program

We have audited Elk Grove Unified School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Elk Grove Unified School District's major federal programs for the year ended June 30, 2014. Elk Grove Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Elk Grove Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Elk Grove Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Elk Grove Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Elk Grove Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Elk Grove Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Elk Grove Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Elk Grove Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 2, 2014

FINDINGS AND RECOMMENDATIONS

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2014

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

 Material weakness(es) identified? _____ Yes X No

 Significant deficiency(ies) identified not considered
 to be material weakness(es)? _____ Yes X None reported

Noncompliance material to financial statements
 noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

 Material weakness(es) identified? _____ Yes X No

 Significant deficiency(ies) identified not considered
 to be material weakness(es)? _____ Yes X None reported

Type of auditor's report issued on compliance for
 major programs: Unmodified

Any audit findings disclosed that are required to be
 reported in accordance with Circular A-133,
 Section .510(a)? _____ Yes X No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.600	Head Start Program
93.778	Department of Health Services (DHCS): Medi-Cal Billing Option
10.555	Child Nutrition: School Programs

Dollar threshold used to distinguish between Type A
 and Type B programs: \$ 1,663,614

Auditee qualified as low-risk auditee? X Yes _____ No

STATE AWARDS

Type of auditor's report issued on compliance for
 state programs: Qualified

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000)

Criteria

Internal Controls - Safeguarding of Assets

Condition

At various school sites selected for testing the following issues were noted:

- No evidence of approval of fundraising activities.
- Receipts are not issued by the ASB Secretary, to the teachers turning in the funds..
- No records of receipt books issued to teachers is maintained by the ASB Secretary.

Effect

There exists a risk that ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been consistently followed.

Fiscal Impact

Not determinable.

Recommendations

School sites should implement the proper control procedures in order to protect ASB funds from misappropriation:

- Formal approval for fundraising activities by the Principal or other designated site personnel be performed.
- Receipts should be issued and signed when funds are deposited with the ASB Secretary.
- Records of receipt books issued should be maintained.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Corrective Action Plan

The District continues to administer District-wide guidelines in conjunction with the Fiscal Crisis Management Assistance Team (FCMAT) Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference. In addition, at the request of the District an in-service workshop was provided by Crowe Horwath on October 22, 2013, to all Secondary administrators and support staff for the 2013-14 fiscal year. For 2014-15 fiscal year, the District has made arrangements to have a presentation from Fiscal Crisis & Management Assistance Team (FCMAT) on December 9, 2014. This presentation is intended for all secondary sites and will provide information on best practices in the area of ASB accounting.

The District's Fiscal Services Compliance Specialist position continues visiting all schools annually to provide support on proper handling of ASB monies, ASB accounting and a greater level of support to site personnel. Additional site visits and meetings are scheduled as necessary.

District Fiscal Services staff and secondary school site controllers also meet three times a year. A specific "Fiscal Compliance" e-mail account has been created to provide a more efficient communication model for site staff to submit questions and Fiscal Staff to respond. In addition, a database of frequently asked questions and helpful tips has been created as an on-going reference to communicate best practices to site staff.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

2014-002 DEFICIENCY - VACATION ACCRUAL (30000)

Criteria

Vacation accrual is governed by collective bargaining contracts as well as board policies 4162, 4262 and 4362. All contracts and board policies prohibit accumulation of vacation days in excess of the stated maximums.

Condition

As of June 30, 2014, there are approximately 623 employees who exceed the maximum days permitted by policy, by a total of approximately 16,476 excess days, representing an excess vacation accrual of \$2,808,830.

Effect

Increased liability to the District, to be paid in future years based on the overaccrual.

Cause

The District is not enforcing policy and contract language regarding vacation accrual.

Fiscal Impact

As of June 30, 2014, the excess vacation accrual is \$2,808,830.

Recommendations

The District should enforce the requirements set in the collective bargaining contracts and District policy.

Corrective Action Plan

The District is continuing to work on a way to enforce the accrual policy and limit hours that can be accrued by stopping the accrual when it reaches a maximum level. The issue will be discussed during 2014/2015 negotiations with employee groups.

ELK GROVE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

ELK GROVE UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2014-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM-eligible. Except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

Condition

At Joseph Sims Elementary School, an incorrect student ID was used as support for one student's free and reduced status. The student did not qualify and therefore should not have been included in the CalPADS report.

Effect

The effect of this finding is an extrapolated 9 students overreported for CalPADS.

Unduplicated pupil count based on:	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on CalPADS	185	67	46	298
Audit adjustments	(9)	-	-	(9)
Adjusted counts	<u>176</u>	<u>67</u>	<u>46</u>	<u>289</u>

Cause

The errors were the result of clerical errors in accounting for attendance.

Fiscal Impact

The fiscal impact of this finding is a loss of funding of \$7,757.

Recommendation

The District should ensure that student information used is correctly entered in to the system for all students receiving Free and Reduced lunches

Corrective Action Plan

The existing verification process will be reviewed by management with clerical staff to ensure all necessary steps are included to avoid similar errors in the future. This process will also be reviewed annually.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

ELK GROVE UNIFIED SCHOOL DISTRICT

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
<p>2013-01</p> <p>At various school sites selected for testing the following issues were noted:</p> <ul style="list-style-type: none"> • There was no indication that inventory counts were reviewed to determine propriety as to character and quantities. • A profit and loss statement for the student store is not prepared. • A monthly report of financial transactions of the various club accounts is not prepared and submitted to the school principal. • Receipts are not issued when funds are turned into the Secretary. • Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item. • There is no evidence of dual signatures on check disbursements. • No evidence of approval of fund-raising activities. • No evidence of student store inventory counts being performed. • No evidence of student store profit and loss statements being reviewed. <p>School sites should implement the proper control procedures in order to protect ASB funds from misappropriation:</p> <ul style="list-style-type: none"> • Student store inventory, profit-loss and monthly activity summaries should be performed regularly and reviewed/ approved by the Principal or other designated site personnel. • Monthly report of financial transaction of the various club accounts should be prepared and submitted to the school Principal for review and approval. • Receipts should be issued and signed when funds are deposited into the front office. 	Partially implemented.	See current year finding 2014-001.

ELK GROVE UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2013-01 (Continued)		
<ul style="list-style-type: none"> • Deposits should be supported by detailed schedules defining the number of items receipted and unit price per item. • Check disbursements should require two signatures and evidence of such should be retained. • Formal approval for fundraising activities by the Principal or other designated site personnel be performed. 	Not implemented.	See current year finding 2014-002.
2013-02		
As of June 30, 2013, there are approximately 672 employees who exceed the maximum days permitted by policy, by a total of approximately 17,268 excess days, representing an excess vacation accrual of \$2,971,486.		
The District should enforce the requirements set in the collective bargaining contracts and District policy.	Implemented.	
2013-03		
In performing compliance procedures there were seven instances noted in which the "Consent Retain Pupil in Kindergarten" form lacked appropriate pre-approval from the student's parent/guardian.		
The District should revise and resubmit the Second Period and Annual Reports of Attendance to reflect the disallowed ADA.		