Local Control & Accountability Plan

Budget
Revenues

Revenue Assumptions (GENERAL FUND)

- **2014-15**: ADA 22,005; COLA .86%;
  Estimated GAP DOF 28.05%

- **2015-16**: ADA 21,873; COLA 2.12%;
  Estimated GAP SSC 7.8%

- **2016-17**: ADA 21,715; COLA 2.30%;
  Estimated GAP SSC 8.40%
Revenues (GAP and Target for OMSD)

Grows with COLA

0.86%
Expenditures

Expense Assumptions (GENERAL FUND)

2014-15

- Step and Column
- New Positions
- Workers Compensation Rate
- Additional 15 Minutes of Instruction
- Pension Reform!
- Instructional Supply Enhancements
- School Site Technology Upgrades/Replacements
- Long-term Technology Replacement Plan
Expenditures

Expense Assumptions (GENERAL FUND)

- 2015-16 & 2016-17
- Step and Column
- More Pension Reform!
- QEIA Expires
- Additional Tech Replacement Planning
Expenditures

Pension Reform Estimates (STRS)

Year | Expense (in millions)
--- | ---
2014-15 | 10.6
2015-16 | 9.2
2016-17 | 12.6
2017-18 | 9.4
2018-19 | 14.7
2019-20 | 9.5
2020-21 | 16.9
2021-22 | 9.7
2022-23 | 19.1
2023-24 | 9.9
2024-25 | 21.5
2025-26 | 10.1
2026-27 | 10.3
2027-28 | 24
Expenditures

Pension Reform Estimates (PERS)

Expense (in millions)

3.8 4.3 5.3 5.9 6.6 7.4 7.7

No Reform (PERS)
PERS Pension Reform
LCFF Analysis

2014-15

$23.5M

LCFF Revenue & QEIA

QEIA Phase-Out
LCFF Revenue
LCFF Analysis

2014-15

$27.0M

Additional Expenses

- SPED
- State/Local Rev Transfers In
- Common Core Help
- Other Expenses
- Tech Upgrades
- Tech LT Planning
- Classroom Materials
- Routine Maintenance
- MNG/CONF S&C
- W/C Restored
- CSEA S&C
- Add CSEA Positions
- OMTA Planning/PE
- STRS Inc
- OMTA S&C
- OMTA Inc
- 15 Minutes
LCFF Analysis

2014-15

$23.5M

$27.0M

- SPED
- State/Local Rev Transfers In
- Common Core Help
- Other Expenses
- Tech Upgrades
- Tech LT Planning
- Classroom Materials
- Routine Maintenance
- MNG/CONF S&C
- W/C Restored
- CSEA S&C
- Add CSEA Positions
- OMTA Planning/PE
- STRS Inc
- OMTA S&C
- OMTA Inc
- 15 Minutes

- QEIA Phase-Out
- LCFF Revenue
Proposed Budget

Unrestricted General Fund

<table>
<thead>
<tr>
<th></th>
<th>Estimated Actuals 2013-14</th>
<th>Adopted Budget 2014-15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>54,367,422</td>
<td>56,937,110</td>
</tr>
<tr>
<td>Revenue</td>
<td>131,787,261</td>
<td>150,937,110</td>
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<tr>
<td>Expense</td>
<td>129,217,573</td>
<td>152,213,944</td>
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<tr>
<td>Net Increase (Decrease)</td>
<td>2,569,688</td>
<td>(1,276,834)</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>56,937,110</td>
<td>55,660,276</td>
</tr>
<tr>
<td>*Required Reserves</td>
<td>6,013,805</td>
<td>6,584,727</td>
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</table>
Proposed Budget

General Fund Combined (TOTAL)

<table>
<thead>
<tr>
<th></th>
<th>Estimated Actuals 2013-14</th>
<th>Adopted Budget 2014-15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>66,703,951</td>
<td>64,549,229</td>
</tr>
<tr>
<td>Revenue</td>
<td>198,305,455</td>
<td>210,601,947</td>
</tr>
<tr>
<td>Expense</td>
<td>(200,460,177)</td>
<td>(219,490,898)</td>
</tr>
<tr>
<td>Net Increase (Decrease)</td>
<td>(2,154,722)</td>
<td>(8,888,951)</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>64,549,229</td>
<td>55,660,278</td>
</tr>
<tr>
<td>*Required Reserves</td>
<td>6,013,805</td>
<td>6,584,727</td>
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# Proposed Budget

## General Fund MYP (TOTAL)

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<tr>
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<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
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<tbody>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>66,703,951</td>
<td>64,549,229</td>
<td>55,660,278</td>
<td>56,271,558</td>
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<tr>
<td><strong>Revenue</strong></td>
<td>198,305,455</td>
<td>210,601,947</td>
<td>208,871,962</td>
<td>212,753,148</td>
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<tr>
<td><strong>Expense</strong></td>
<td>(200,460,177)</td>
<td>(219,490,898)</td>
<td>(208,260,682)</td>
<td>(213,815,351)</td>
</tr>
<tr>
<td><strong>Net Increase</strong></td>
<td><strong>(2,154,722)</strong></td>
<td><strong>(8,888,951)</strong></td>
<td><strong>611,280</strong></td>
<td><strong>(1,062,203)</strong></td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>64,549,229</td>
<td>55,660,278</td>
<td>56,271,558</td>
<td>55,209,355</td>
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<tr>
<td><strong>Required Reserves</strong></td>
<td>6,013,805</td>
<td>6,584,727</td>
<td>6,247,820</td>
<td>6,414,461</td>
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</table>
State Budget Approved

2014-15

- Legislature approved last Sunday
- Sent to Governor for signature
- Does not eliminate all deferrals
- Minor increase from May Revision to LCFF
- CalSTRS Rates
- Local Reserves Caps
Local Reserve Caps

Why maintaining reserves above maximum cap is good fiscal policy/practice

- Reserves lowered to 6%
- One month of payroll for cash outflow
- If in place now, OMSD would not have enough cash to meet this month's payroll
- Maintain local decision-making
- To implement a multiyear plan
- To get a better bond rating
- Because of one-time or short-term income
- Because the state might remove restrictions on restricted funds
- Politically inspired state budgets
## Local Reserve Caps

### 5-year Unrestricted General Fund Balance

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Amount</td>
<td>$55.1</td>
<td>$56.8</td>
<td>$54.4</td>
<td>$56.9</td>
<td>$55.7</td>
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</table>

Pending Tentative Agreements will reduce this Unrestricted Fund Balance below current projection.

<p>| |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>$52.7</td>
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</table>

17
Local Reserve Caps

“For most of the last two decades, California has focused on preventing school district bankruptcies by enacting laws that require multiyear projections, early intervention, and even the authority to override the spending decisions of local governing boards....”

Education Management Group representing school boards, administrators, and superintendents

“I can’t tell you why the governor made it such a high priority; that this is part of our overall agreement on the budget... There’s no way I would have done it this way but this is where we are now.”

Senator Mark Leno, D-San Francisco, Fiscal Review Committee Chairman
State Budget History

K thru 12 Education (General Fund)

*Dollars in billions

Source: www.ebudget.ca.gov
Questions & Answers
ANNUAL BUDGET REPORT:
July 1, 2014 Single Budget Adoption

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

Budget available for inspection at:
Place: District Office - 950 W. D St., Ontario, CA
Date: May 30, 2014
Adoption Date: June 19, 2014
Signed: [signature]

Public Hearing:
Place: 950 W. D St., Ontario, CA
Date: June 05, 2014
Time: 07:00 PM

Contact person for additional information on the budget reports:
Name: Phil Hillman
Title: Chief Business Official
Telephone: (909) 459-2500
E-mail: Phil.Hillman@omsd.net

Criteria and Standards Review Summary

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

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

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

**SUPPLEMENTAL INFORMATION**

<table>
<thead>
<tr>
<th>S1</th>
<th>Contingent Liabilities</th>
<th>Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>S2</td>
<td>Using One-time Revenues to Fund Ongoing Expenditures</td>
<td>Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?</td>
<td>Yes</td>
</tr>
<tr>
<td>S3</td>
<td>Using Ongoing Revenues to Fund One-time Expenditures</td>
<td>Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?</td>
<td>Yes</td>
</tr>
<tr>
<td>S4</td>
<td>Contingent Revenues</td>
<td>Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?</td>
<td>Yes</td>
</tr>
<tr>
<td>S5</td>
<td>Contributions</td>
<td>Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### SUPPLEMENTAL INFORMATION (continued)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>S6</strong></td>
<td>Long-term Commitments</td>
<td>Does the district have long-term (multiyear) commitments or debt agreements?</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>S7a</strong></td>
<td>Postemployment Benefits Other than Pensions</td>
<td>Does the district provide postemployment benefits other than pensions (OPEB)?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>S7b</strong></td>
<td>Other Self-insurance Benefits</td>
<td>Does the district provide other self-insurance benefits (e.g., workers’ compensation)?</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>S8</strong></td>
<td>Status of Labor Agreements</td>
<td>Are salary and benefit negotiations still open for:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>S9</strong></td>
<td>Local Control and Accountability Plan (LCAP)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>S10</strong></td>
<td>LCAP Expenditures</td>
<td>Does the school district’s budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?</td>
</tr>
</tbody>
</table>

### ADDITIONAL FISCAL INDICATORS

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>A1</strong></td>
<td>Negative Cash Flow</td>
<td>Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>A2</strong></td>
<td>Independent Position Control</td>
<td>Is personnel position control independent from the payroll system?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>A3</strong></td>
<td>Declining Enrollment</td>
<td>Is enrollment decreasing in both the prior fiscal year and budget year?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
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<tr>
<td><strong>A4</strong></td>
<td>New Charter Schools Impacting District Enrollment</td>
<td>Are any new charter schools operating in district boundaries that are impacting the district’s enrollment, either in the prior fiscal year or budget year?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>A5</strong></td>
<td>Salary Increases Exceed COLA</td>
<td>Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td></td>
<td>ADDITIONAL FISCAL INDICATORS (continued)</td>
<td>No</td>
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<tr>
<td>---</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>----</td>
</tr>
<tr>
<td>A6</td>
<td>Uncapped Health Benefits: Does the district provide uncapped (100% employer paid) health benefits...</td>
<td>X</td>
</tr>
<tr>
<td>A7</td>
<td>Independent Financial System: Is the district's financial system independent from the county office...</td>
<td>X</td>
</tr>
<tr>
<td>A8</td>
<td>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)</td>
<td>X</td>
</tr>
<tr>
<td>A9</td>
<td>Change of CBO or Superintendent: Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?</td>
<td>X</td>
</tr>
</tbody>
</table>
ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

____________________________________________________

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

Signed ________________________________ Date of Meeting: ________________

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

For additional information on this certification, please contact:

Name: Phil Hillman
Title: Chief Business Official
Telephone: (909) 459-2500
E-mail: Phil.Hillman@omsd.net
## TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

<table>
<thead>
<tr>
<th>Form</th>
<th>Description</th>
<th>Data Supplied For:</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
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<tbody>
<tr>
<td>01</td>
<td>General Fund/County School Service Fund</td>
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<td>Charter Schools Special Revenue Fund</td>
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<td>Special Education Pass-Through Fund</td>
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<td>Adult Education Fund</td>
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<td>Child Development Fund</td>
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<td>Cafeteria Special Revenue Fund</td>
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<td>Deferred Maintenance Fund</td>
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<td>Pupil Transportation Equipment Fund</td>
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<td>Special Reserve Fund for Other Than Capital Outlay Projects</td>
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<td>School Bus Emissions Reduction Fund</td>
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<td>Foundation Special Revenue Fund</td>
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<td>Special Reserve Fund for Postemployment Benefits</td>
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<td>Building Fund</td>
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<td>Capital Facilities Fund</td>
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<td>State School Building Lease-Purchase Fund</td>
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<td>County School Facilities Fund</td>
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<td>Special Reserve Fund for Capital Outlay Projects</td>
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<td>Capital Project Fund for Blended Component Units</td>
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<td>Bond Interest and Redemption Fund</td>
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<td>Debt Service Fund for Blended Component Units</td>
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G = General Ledger Data; S = Supplemental Data

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### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
   b) Audit Adjustments
   c) As of July 1 - Audited (F1a + F1b)
   d) Other Restatements
   e) Adjusted Beginning Balance (F1c + F1d)

2) Ending Balance, June 30 (E + F1e)

Components of Ending Fund Balance
   a) Nonspendable
      Revolving Cash
      Stores
      Prepaid Expenditures
      All Others
   b) Restricted
   c) Committed
      Stabilization Arrangements
      Other Commitments
   d) Assigned
      Other Assignments
   e) Unassigned/unappropriated
      Reserve for Economic Uncertainties
      Unassigned/Unappropriated Amount
### C. ASSETS

1) Cash
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   b) in Banks
   c) in Revolving Fund
   d) with Fiscal Agent
   e) collections awaiting deposit
   
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2) Investments
3) Accounts Receivable
4) Due from Grantor Government
5) Due from Other Funds
6) Stores
7) Prepaid Expenditures
8) Other Current Assets
9) TOTAL ASSETS

### H. DEFERRED OUTFLOWS OF RESOURCES

1) Deferred Outflows of Resources

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2) TOTAL, DEFERRED OUTFLOWS

### I. LIABILITIES

1) Accounts Payable
2) Due to Grantor Governments
3) Due to Other Funds
4) Current Loans
5) Unearned Revenue
6) TOTAL LIABILITIES

### J. DEFERRED INFLOWS OF RESOURCES

1) Deferred inflows of Resources

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2) TOTAL, DEFERRED INFLOWS

### K. FUND EQUITY

- Ending Fund Balance, June 30
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**OTHER STATE REVENUE**

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### OTHER LOCAL REVENUE

#### County and District Taxes

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**Total Fund (C)**

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**Net Increase (Decrease) in the Fair Value of Investments**

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**Total Fund (F)**

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**% Diff Column C & F**

-100.0%
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#### 2013-14 Estimated Actuals

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#### 2014-15 Budget

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#### % Diff Column C & F

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#### 2013-14 Estimated Actuals vs. 2014-15 Budget

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**Ontario-Montclair Elementary**

San Bernardino County

General Fund

July 1 Budget (Single Adoption)

Unrestricted and Restricted Expenditures by Object

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California Dept of Education
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### CAPITAL OUTLAY

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<th>Total Fund col. D + E (F)</th>
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### OTHER OUTGO (excluding Transfers of Indirect Costs)

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<td>% Diff Column C &amp; F</td>
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<tr>
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<td>Restricted (B)</td>
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<td>Restricted (E)</td>
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<td>22,675,753.36</td>
<td>22,675,753.36</td>
<td>0.00</td>
<td>(22,628,491.26)</td>
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<td>0.00</td>
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<td>0.00</td>
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<td>0.0%</td>
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<td>(22,675,753.36)</td>
<td>22,675,753.36</td>
<td>0.00</td>
<td>(22,628,491.26)</td>
<td>22,628,491.26</td>
<td>0.00</td>
<td>0.0%</td>
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<td>(a - b + c - d - e)</td>
<td>(22,229,050.38)</td>
<td>22,675,753.36</td>
<td>446,702.98</td>
<td>(23,443,164.26)</td>
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### A. REVENUES

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### B. EXPENDITURES (Objects 1000-7999)

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<th>2014-15 Budget</th>
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<tbody>
<tr>
<td></td>
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### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

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<th>2014-15 Budget</th>
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### D. OTHER FINANCING SOURCES/USES

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<td>446,702.98</td>
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### Description

**Ontario-Montclair Elementary**  
**San Bernardino County**

**E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)**

- **Unrestricted (A)**  
- **Restricted (B)**  
- **Total Fund col. A + B (C)**  
- **Unrestricted (D)**  
- **Restricted (E)**  
- **Total Fund col. D + E (F)**  
- **% Diff Column C & F**

#### 2013-14 Estimated Actuals

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<th>Object Codes</th>
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#### 2014-15 Budget

- **Unrestricted (A)**  
- **Restricted (B)**  
- **Total Fund col. A + B (C)**  
- **Unrestricted (D)**  
- **Restricted (E)**  
- **Total Fund col. D + E (F)**  
- **% Diff Column C & F**

#### F. FUND BALANCE, RESERVES

1) **Beginning Fund Balance**
   - a) As of July 1 - Unaudited  
   - b) Audit Adjustments  
   - c) As of July 1 - Audited (F1a + F1b)  
   - d) Other Restatements  
   - e) Adjusted Beginning Balance (F1c + F1d)

2) **Ending Balance, June 30 (E + F1e)**

#### Components of Ending Fund Balance

- a) Nonspendable  
  - Revolving Cash  
  - Stores  
  - Prepaid Expenditures  
  - All Others  
- b) Restricted  
- c) Committed  
  - Stabilization Arrangements  
  - Other Commitments (by Resource/Object)  
- d) Assigned  
- e) Unassigned/unappropriated  
  - Reserve for Economic Uncertainties  
  - Unassigned/Unappropriated Amount

Califonia Dept of Education  
SACS Financial Reporting Software - 2014.1.0  
File: fund-a (Rev 02/06/2014)  
Page 2  
Printed: 6/12/2014 4:28 PM
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Total, Restricted Balance

|                |                                                            | 7,612,118.62             | 1.46           |
## Description

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### F. FUND BALANCE, RESERVES

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<th>Description</th>
<th>Resource Codes</th>
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<td>2014-15 Budget</td>
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<td>----------------</td>
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<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------------------------</td>
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| INTERFUND TRANSFERS
| INTERFUND TRANSFERS IN | | | | |
| From: General Fund | 8911 | | 59,279.76 | 144,494.00 | 143.7% |
| Other Authorized Interfund Transfers In | 8919 | | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 59,279.76 | 144,494.00 | 143.7% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | 7619 | | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 8965 | | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | 8971 | | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | 8972 | | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 8979 | | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | 7651 | | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 7699 | | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | 8980 | | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | 8990 | | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 59,279.76 | 144,494.00 | 143.7% |
### A. REVENUES

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<th>Description</th>
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<th>Object Codes</th>
<th>2013-14 Estimated</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td></td>
<td>129,501.50</td>
<td>125,168.00</td>
<td>-3.3%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
<td></td>
<td>1,880,006.81</td>
<td>1,919,761.00</td>
<td>2.1%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td></td>
<td>110,500.52</td>
<td>110,000.00</td>
<td>-0.5%</td>
</tr>
<tr>
<td>5) TOTAL REVENUES</td>
<td></td>
<td></td>
<td>2,120,008.83</td>
<td>2,154,929.00</td>
<td>1.6%</td>
</tr>
</tbody>
</table>

### B. EXPENDITURES (Objects 1000-7999)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Instruction</td>
<td>1000-1999</td>
<td></td>
<td>1,800,044.32</td>
<td>1,928,203.00</td>
<td>6.8%</td>
</tr>
<tr>
<td>2) Instruction - Related Services</td>
<td>2000-2999</td>
<td></td>
<td>260,980.91</td>
<td>269,886.00</td>
<td>3.4%</td>
</tr>
<tr>
<td>3) Pupil Services</td>
<td>3000-3999</td>
<td></td>
<td>58.96</td>
<td>4,000.00</td>
<td>-6684.3%</td>
</tr>
<tr>
<td>4) Ancillary Services</td>
<td>4000-4999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>5) Community Services</td>
<td>5000-5999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>6) Enterprise</td>
<td>6000-6999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>7) General Administration</td>
<td>7000-7999</td>
<td></td>
<td>80,096.36</td>
<td>97,334.00</td>
<td>21.5%</td>
</tr>
<tr>
<td>8) Plant Services</td>
<td>8000-8999</td>
<td>Except 7000-7699</td>
<td>32,108.02</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>9) Other Outgo</td>
<td>9000-9999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>10) TOTAL EXPENDITURES</td>
<td></td>
<td></td>
<td>2,179,288.59</td>
<td>2,299,423.00</td>
<td>5.5%</td>
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### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(59,279.76)</td>
<td>(144,494.00)</td>
<td>143.7%</td>
</tr>
</tbody>
</table>

### D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
<td></td>
<td>59,279.76</td>
<td>144,494.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8979</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7629</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8980-8999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) TOTAL OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>59,279.76</td>
<td>144,494.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

   a) As of July 1 - Unaudited
      
   b) Audit Adjustments
      
   c) As of July 1 - Audited (F1a + F1b)
      
   d) Other Restatements
      
   e) Adjusted Beginning Balance (F1c + F1d)
      
2) Ending Balance, June 30 (E + F1e)

   Components of Ending Fund Balance

   a) Nonspendable
      Revolving Cash
      Stores
      Prepaid Expenditures
      All Others

   b) Restricted
      
   c) Committed
      Stabilization Arrangements
      Other Commitments (by Resource/Object)

   d) Assigned
      Other Assignments (by Resource/Object)

   e) Unassigned/Unappropriated
      Reserve for Economic Uncertainties
      Unassigned/Unappropriated Amount
**Ontario-Montclair Elementary**  
**San Bernardino County**

### Description

#### A. REVENUES

1. **LCFF Sources**  
   - Resource Codes: 8010-8099  
   - Object Codes:  
   - Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

2. **Federal Revenue**  
   - Resource Codes: 8100-8299  
   - Object Codes:  
   - Estimated Actuals: 11,978,088.45  
   - 2014-15 Budget: 11,962,207.00  
   - Percent Difference: -0.1%

3. **Other State Revenue**  
   - Resource Codes: 8300-8599  
   - Object Codes:  
   - Estimated Actuals: 873,570.00  
   - 2014-15 Budget: 873,567.00  
   - Percent Difference: 0.0%

4. **Other Local Revenue**  
   - Resource Codes: 8600-8799  
   - Object Codes:  
   - Estimated Actuals: 288,623.27  
   - 2014-15 Budget: 288,629.00  
   - Percent Difference: 0.0%

5. **TOTAL, REVENUES**  
   - Resource Codes:  
   - Object Codes:  
   - Estimated Actuals: 13,140,281.72  
   - 2014-15 Budget: 13,124,403.00  
   - Percent Difference: -0.1%

#### B. EXPENDITURES

1. **Certificated Salaries**  
   - Resource Codes: 1000-1999  
   - Object Codes:  
   - Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

2. **Classified Salaries**  
   - Resource Codes: 2000-2999  
   - Object Codes:  
   - Estimated Actuals: 4,133,380.51  
   - 2014-15 Budget: 4,079,673.00  
   - Percent Difference: -1.3%

3. **Employee Benefits**  
   - Resource Codes: 3000-3999  
   - Object Codes:  
   - Estimated Actuals: 1,420,047.00  
   - 2014-15 Budget: 1,532,286.00  
   - Percent Difference: 7.9%

4. **Books and Supplies**  
   - Resource Codes: 4000-4999  
   - Object Codes:  
   - Estimated Actuals: 7,829,034.01  
   - 2014-15 Budget: 7,796,001.00  
   - Percent Difference: -0.4%

5. **Services and Other Operating Expenditures**  
   - Resource Codes: 5000-5999  
   - Object Codes:  
   - Estimated Actuals: 658,617.06  
   - 2014-15 Budget: 603,825.00  
   - Percent Difference: -13.6%

6. **Capital Outlay**  
   - Resource Codes: 6000-6999  
   - Object Codes:  
   - Estimated Actuals: 1,423,824.05  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

7. **Other Outgo (excluding Transfers of Indirect Costs)**  
   - Resource Codes: 7100-7299, 7400-7499  
   - Object Codes:  
   - Estimated Actuals: 410,904.00  
   - 2014-15 Budget: 450,000.00  
   - Percent Difference: 9.5%

8. **Other Outgo - Transfers of Indirect Costs**  
   - Resource Codes: 7300-7399  
   - Object Codes:  
   - Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

9. **TOTAL, EXPENDITURES**  
   - Resource Codes:  
   - Object Codes:  
   - Estimated Actuals: 15,816,007.23  
   - 2014-15 Budget: 14,481,765.00  
   - Percent Difference: -9.1%

#### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

- (2,775,725.51)  
- (1,357,362.00)  
- Percent Difference: -51.8%

#### D. OTHER FINANCING SOURCES/USES

1. **Interfund Transfers**
   - a) Transfers In  
     - Resource Codes: 8900-8929  
     - Object Codes:  
     - Estimated Actuals: 147,268.45  
     - 2014-15 Budget: 0.00  
     - Percent Difference: -100.0%
   - b) Transfers Out  
     - Resource Codes: 7600-7629  
     - Object Codes:  
     - Estimated Actuals: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

2. **Other Sources/Uses**
   - a) Sources  
     - Resource Codes: 8930-8979  
     - Object Codes:  
     - Estimated Actuals: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%
   - b) Uses  
     - Resource Codes: 7630-7699  
     - Object Codes:  
     - Estimated Actuals: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%
   - c) Contributions  
     - Resource Codes: 8980-8999  
     - Object Codes:  
     - Estimated Actuals: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

4. **TOTAL, OTHER FINANCING SOURCES/USES**  
   - Resource Codes:  
   - Object Codes:  
   - Estimated Actuals: 147,268.45  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

\[
\begin{align*}
(2,628,457.06) & \quad (1,337,382.00) & -49.1\% \\
\end{align*}
\]

F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
      9791 \quad 10,173,520.31 \quad 7,545,063.25 \quad -25.8\%
   b) Audit Adjustments
      9793 \quad 0.00 \quad 0.00 \quad 0.0\%
   c) As of July 1 - Audited (F1a + F1b)
      10,173,520.31 \quad 7,545,063.25 \quad -25.8\%
   d) Other Restatements
      9795 \quad 0.00 \quad 0.00 \quad 0.0\%
   e) Adjusted Beginning Balance (F1c + F1d)
      10,173,520.31 \quad 7,545,063.25 \quad -25.8\%

2) Ending Balance, June 30 (E + F1e)
   Components of Ending Fund Balance
   a) Nonspendable
      Revolving Cash
      9711 \quad 0.00 \quad 0.00 \quad 0.0\%
      Stores
      9712 \quad 0.00 \quad 0.00 \quad 0.0\%
      Prepaid Expenditures
      9713 \quad 0.00 \quad 0.00 \quad 0.0\%
      All Others
      9719 \quad 0.00 \quad 0.00 \quad 0.0\%
   b) Restricted
      9740 \quad 7,545,063.25 \quad 6,207,881.25 \quad -17.7\%
   c) Committed
      Stabilization Arrangements
      9750 \quad 0.00 \quad 0.00 \quad 0.0\%
      Other Commitments
      9760 \quad 0.00 \quad 0.00 \quad 0.0\%
   d) Assigned
      Other Assignments
      9780 \quad 0.00 \quad 0.00 \quad 0.0\%
   e) Unassigned/Unappropriated
      Reserve for Economic Uncertainties
      9789 \quad 0.00 \quad 0.00 \quad 0.0\%
      Unassigned/Unappropriated Amount
      9790 \quad 0.00 \quad 0.00 \quad 0.0\%

California Dept of Education
SACS Financial Reporting Software - 2014.1.0
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### Description | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference
---|---|---|---|---|---
G. ASSETS
1) Cash
   a) in County Treasury | 9110 | 7,545,063.25 | |
   b) in Banks | 9120 | |
   c) in Revolving Fund | 9130 | |
   d) with Fiscal Agent | 9135 | |
   e) collections awaiting deposit | 9140 | |
2) Investments | 9150 | |
3) Accounts Receivable | 9200 | |
4) Due from Grantor Government | 9290 | |
5) Due from Other Funds | 9310 | |
6) Stores | 9320 | |
7) Prepaid Expenditures | 9330 | |
8) Other Current Assets | 9340 | |
9) TOTAL, ASSETS | | 7,545,063.25 |
H. DEFERRED OUTFLOWS OF RESOURCES
1) Deferred Outflows of Resources | 9490 | 0.00 | |
2) TOTAL, DEFERRED OUTFLOWS | | 0.00 |
I. LIABILITIES
1) Accounts Payable | 9500 | 0.00 | |
2) Due to Grantor Governments | 9590 | |
3) Due to Other Funds | 9610 | |
4) Current Loans | 9640 | |
5) Unearned Revenue | 9650 | |
6) TOTAL, LIABILITIES | | 0.00 |
J. DEFERRED INFLOWS OF RESOURCES
1) Deferred Inflows of Resources | 9690 | 0.00 | |
2) TOTAL, DEFERRED INFLOWS | | 0.00 |
K. FUND EQUITY
Ending Fund Balance, June 30 | | |
(G5 + H5) - (L5 + J5) | 7,545,063.25 |
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEDERAL REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Nutrition Programs</td>
<td>8220</td>
<td></td>
<td>11,978,088.45</td>
<td>11,962,207.00</td>
<td>-0.1%</td>
</tr>
<tr>
<td>All Other Federal Revenue</td>
<td>8290</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL, FEDERAL REVENUE</td>
<td></td>
<td></td>
<td>11,978,088.45</td>
<td>11,962,207.00</td>
<td>-0.1%</td>
</tr>
<tr>
<td>OTHER STATE REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Nutrition Programs</td>
<td>8520</td>
<td></td>
<td>873,570.00</td>
<td>873,567.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other State Revenue</td>
<td>8590</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL, OTHER STATE REVENUE</td>
<td></td>
<td></td>
<td>873,570.00</td>
<td>873,567.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>OTHER LOCAL REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Other Local Revenue</td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Sale of Equipment/Supplies</td>
<td>8631</td>
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<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>Food Service Sales</td>
<td>8634</td>
<td></td>
<td>248,287.00</td>
<td>246,294.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Leases and Rentals</td>
<td>8650</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interest</td>
<td>8660</td>
<td></td>
<td>24,078.00</td>
<td>24,078.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Net Increase (Decrease) in the Fair Value of Investments</td>
<td>8662</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Fees and Contracts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interagency Services</td>
<td>8677</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other Local Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Other Local Revenue</td>
<td>8699</td>
<td></td>
<td>16,268.27</td>
<td>16,267.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL, OTHER LOCAL REVENUE</td>
<td></td>
<td></td>
<td>288,623.27</td>
<td>288,629.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL, REVENUES</td>
<td></td>
<td></td>
<td>13,140,281.72</td>
<td>13,124,403.00</td>
<td>-0.1%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>----------------------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td><strong>CERTIFICATED SALARIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificated Supervisors' and Administrators' Salaries</td>
<td>1300</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other Certificated Salaries</td>
<td>1900</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>TOTAL, CERTIFICATED SALARIES</strong></td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>CLASSIFIED SALARIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified Support Salaries</td>
<td>2200</td>
<td></td>
<td>2,820,947.41</td>
<td>2,910,631.00</td>
<td>3.2%</td>
</tr>
<tr>
<td>Classified Supervisors' and Administrators' Salaries</td>
<td>2300</td>
<td></td>
<td>666,231.98</td>
<td>739,539.00</td>
<td>11.0%</td>
</tr>
<tr>
<td>Clerical, Technical and Office Salaries</td>
<td>2400</td>
<td></td>
<td>432,878.12</td>
<td>429,903.00</td>
<td>-0.8%</td>
</tr>
<tr>
<td>Other Classified Salaries</td>
<td>2900</td>
<td></td>
<td>213,323.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td><strong>TOTAL, CLASSIFIED SALARIES</strong></td>
<td></td>
<td></td>
<td>4,133,380.51</td>
<td>4,079,673.00</td>
<td>-1.3%</td>
</tr>
<tr>
<td><strong>EMPLOYEE BENEFITS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STRS</td>
<td>3101-3102</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>PERS</td>
<td>3201-3202</td>
<td></td>
<td>363,707.18</td>
<td>395,081.00</td>
<td>3.0%</td>
</tr>
<tr>
<td>GASDI/Medicare/Alternative</td>
<td>3301-3302</td>
<td></td>
<td>250,437.30</td>
<td>309,502.00</td>
<td>6.6%</td>
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<tr>
<td>Health and Welfare Benefits</td>
<td>3401-3402</td>
<td></td>
<td>511,746.74</td>
<td>564,675.00</td>
<td>10.3%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>3501-3502</td>
<td></td>
<td>2,002.37</td>
<td>2,080.00</td>
<td>3.9%</td>
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<tr>
<td>Workers' Compensation</td>
<td>3601-3602</td>
<td></td>
<td>0.00</td>
<td>70,714.00</td>
<td>New</td>
</tr>
<tr>
<td>OPEB, Allocated</td>
<td>3701-3702</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>OPEB, Active Employees</td>
<td>3751-3752</td>
<td></td>
<td>107,372.00</td>
<td>110,424.00</td>
<td>2.8%</td>
</tr>
<tr>
<td>Other Employee Benefits</td>
<td>3901-3902</td>
<td></td>
<td>124,782.01</td>
<td>79,810.00</td>
<td>-36.0%</td>
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<tr>
<td><strong>TOTAL, EMPLOYEE BENEFITS</strong></td>
<td></td>
<td></td>
<td>1,420,047.80</td>
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<tr>
<td><strong>BOOKS AND SUPPLIES</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Books and Other Reference Materials</td>
<td>4200</td>
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<td>0.00</td>
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<td>Materials and Supplies</td>
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<td></td>
<td>732,973.56</td>
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<tr>
<td>Noncapitalized Equipment</td>
<td>4400</td>
<td></td>
<td>457,732.94</td>
<td>457,736.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Food</td>
<td>4700</td>
<td></td>
<td>8,638,327.51</td>
<td>8,665,279.00</td>
<td>-0.5%</td>
</tr>
<tr>
<td><strong>TOTAL, BOOKS AND SUPPLIES</strong></td>
<td></td>
<td></td>
<td>7,829,034.01</td>
<td>7,796,001.00</td>
<td>-0.4%</td>
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<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>--------------------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>SERVICES AND OTHER OPERATING EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subagreements for Services</td>
<td>5100</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Travel and Conferences</td>
<td>5200</td>
<td></td>
<td>6,211.94</td>
<td>7,290.00</td>
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<tr>
<td>Dues and Memberships</td>
<td>5300</td>
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</tr>
<tr>
<td>Insurance</td>
<td>5400-6450</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>Operations and Housekeeping Services</td>
<td>5500</td>
<td></td>
<td>152,931.03</td>
<td>152,932.00</td>
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<td>Rentals, Leases, Repairs, and Noncapitalized Improvements</td>
<td>5600</td>
<td></td>
<td>212,062.46</td>
<td>212,062.00</td>
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<tr>
<td>Transfers of Direct Costs</td>
<td>5710</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Transfers of Direct Costs - Interfund</td>
<td>5750</td>
<td></td>
<td>31,738.40</td>
<td>(64,326.00)</td>
<td>-302.7%</td>
</tr>
<tr>
<td>Professional/Consulting Services and Operating Expenditures</td>
<td>5800</td>
<td></td>
<td>278,966.52</td>
<td>278,977.00</td>
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<tr>
<td>Communications</td>
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<td>16,886.71</td>
<td>16,887.00</td>
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<tr>
<td>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</td>
<td></td>
<td></td>
<td>698,817.06</td>
<td>663,825.00</td>
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<td>CAPITAL OUTLAY</td>
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<td></td>
<td></td>
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<tr>
<td>Buildings and Improvements of Buildings</td>
<td>6200</td>
<td></td>
<td>1,290,751.26</td>
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<td>Equipment</td>
<td>6400</td>
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<td>87,220.89</td>
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<tr>
<td>Equipment Replacement</td>
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<td></td>
<td>45,851.90</td>
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<tr>
<td>TOTAL, CAPITAL OUTLAY</td>
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<td></td>
<td>1,433,824.05</td>
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<tr>
<td>OTHER OUTGO (excluding Transfers of Indirect Costs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service - Interest</td>
<td>7438</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<td>Other Debt Service - Principal</td>
<td>7439</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers of Indirect Costs - Interfund</td>
<td>7350</td>
<td></td>
<td>410,804.00</td>
<td>450,000.00</td>
<td>9.5%</td>
</tr>
<tr>
<td>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</td>
<td></td>
<td></td>
<td>410,804.00</td>
<td>450,000.00</td>
<td>9.5%</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
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<td></td>
<td>15,916,007.23</td>
<td>14,461,765.00</td>
<td>-9.1%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------------------------</td>
<td>----------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>INTERFUND TRANSFERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INTERFUND TRANSFERS IN</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From: General Fund</td>
<td>8916</td>
<td></td>
<td>147,268.45</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>Other Authorized Interfund Transf.</td>
<td>8919</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(a) TOTAL, INTERFUND TRANSF. IN</td>
<td></td>
<td></td>
<td>147,268.45</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>INTERFUND TRANSFERS OUT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Authorized Interfund Transf.</td>
<td>7619</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(b) TOTAL, INTERFUND TRANSF. OUT</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>OTHER SOURCES/USES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOURCES</td>
<td></td>
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<tr>
<td>Other Sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers from Funds of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lapsed/Reorganized LEAs</td>
<td>8965</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Long-Term Debt Proceeds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from Capital Leases</td>
<td>8972</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Financing Sources</td>
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<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(c) TOTAL, SOURCES</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>USES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers of Funds from</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lapsed/Reorganized LEAs</td>
<td>7651</td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>All Other Financing Uses</td>
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<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(d) TOTAL, USES</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>CONTRIBUTIONS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions from Unrestricted Revenues</td>
<td>8980</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Contributions from Restricted Revenues</td>
<td>8990</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(e) TOTAL, CONTRIBUTIONS</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL, OTHER FINANCING SOURCES/USES</td>
<td>(a - b + c - d + e)</td>
<td></td>
<td>147,268.45</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>
## Ontario-Montclair Elementary
### San Bernardino County

### Description

#### A. REVENUES

1. **LCFF Sources**
   - Function Codes: 8010-8099
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

2. **Federal Revenue**
   - Function Codes: 8100-8299
   - 2013-14 Estimated: 11,978,088.45
   - 2014-15 Budget: 11,982,207.00
   - Percent Difference: -0.1%

3. **Other State Revenue**
   - Function Codes: 8300-8599
   - 2013-14 Estimated: 873,570.00
   - 2014-15 Budget: 873,570.00
   - Percent Difference: 0.0%

4. **Other Local Revenue**
   - Function Codes: 8600-8799
   - 2013-14 Estimated: 288,623.27
   - 2014-15 Budget: 288,623.27
   - Percent Difference: 0.0%

5. **TOTAL, REVENUES**
   - 2013-14 Estimated: 13,140,281.72
   - 2014-15 Budget: 13,124,403.00
   - Percent Difference: -0.1%

#### B. EXPENDITURES (Objects 1000-7999)

1. **Instruction**
   - Function Codes: 1000-1999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

2. **Instruction - Related Services**
   - Function Codes: 2000-2999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

3. **Pupil Services**
   - Function Codes: 3000-3999
   - 2013-14 Estimated: 13,528,898.57
   - 2014-15 Budget: 13,286,886.00
   - Percent Difference: -1.8%

4. **Ancillary Services**
   - Function Codes: 4000-4999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

5. **Community Services**
   - Function Codes: 5000-5999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

6. **Enterprise**
   - Function Codes: 6000-6999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

7. **General Administration**
   - Function Codes: 7000-7999
   - 2013-14 Estimated: 410,904.00
   - 2014-15 Budget: 450,000.00
   - Percent Difference: 9.5%

8. **Plant Services**
   - Function Codes: 8000-8999
   - 2013-14 Estimated: 1,976,204.66
   - 2014-15 Budget: 724,899.00
   - Percent Difference: -63.3%

9. **Other Outgo**
   - Function Codes: 9000-9999
     - Except 7500-7699
     - 2013-14 Estimated: 0.00
     - 2014-15 Budget: 0.00
     - Percent Difference: 0.0%

10. **TOTAL, EXPENDITURES**
    - 2013-14 Estimated: 15,916,007.23
    - 2014-15 Budget: 14,461,785.00
    - Percent Difference: -9.1%

#### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

- 2013-14 Estimated: -2,775,725.51
- 2014-15 Budget: -1,337,382.00
- Percent Difference: 51.8%

#### D. OTHER FINANCING SOURCES/USES

1. **Interfund Transfers**
   - a) Transfers In
     - Function Codes: 8900-8929
     - 2013-14 Estimated: 147,268.45
     - 2014-15 Budget: 0.00
     - Percent Difference: 0.0%
   
   - b) Transfers Out
     - Function Codes: 7600-7629
     - 2013-14 Estimated: 0.00
     - 2014-15 Budget: 0.00
     - Percent Difference: 0.0%

2. **Other Sources/Uses**
   - a) Sources
     - Function Codes: 8930-8979
     - 2013-14 Estimated: 0.00
     - 2014-15 Budget: 0.00
     - Percent Difference: 0.0%
   
   - b) Uses
     - Function Codes: 7630-7699
     - 2013-14 Estimated: 0.00
     - 2014-15 Budget: 0.00
     - Percent Difference: 0.0%

3. **Contributions**
   - Function Codes: 8980-8999
   - 2013-14 Estimated: 0.00
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%

4. **TOTAL, OTHER FINANCING SOURCES/USES**
   - 2013-14 Estimated: 147,268.45
   - 2014-15 Budget: 0.00
   - Percent Difference: 0.0%
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>(C + D4)</td>
<td></td>
<td></td>
<td>(2,628,457.06)</td>
<td>(1,337,382.00)</td>
<td>-49.1%</td>
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</table>

### F. FUND BALANCE, RESERVES

#### 1) Beginning Fund Balance

a) As of July 1 - Unaudited

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9791</td>
<td></td>
<td>10,173,520.31</td>
<td>7,545,063.25</td>
<td>-25.8%</td>
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</tbody>
</table>

b) Audit Adjustments

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9793</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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</tbody>
</table>

c) As of July 1 - Audited (F1a + F1b)

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9795</td>
<td></td>
<td>10,173,520.31</td>
<td>7,545,063.25</td>
<td>-25.8%</td>
</tr>
</tbody>
</table>

d) Other Restatements

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9795</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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</tbody>
</table>

e) Adjusted Beginning Balance (F1c + F1d)

<table>
<thead>
<tr>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9795</td>
<td></td>
<td>10,173,520.31</td>
<td>7,545,063.25</td>
<td>-25.8%</td>
</tr>
</tbody>
</table>

#### 2) Ending Balance, June 30 (E + F1e)

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<tr>
<th>Components of Ending Fund Balance</th>
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<tbody>
<tr>
<td>a) Nonspendable</td>
</tr>
<tr>
<td>Revolving Cash</td>
</tr>
<tr>
<td>Stores</td>
</tr>
<tr>
<td>Prepaid Expenditures</td>
</tr>
<tr>
<td>All Others</td>
</tr>
<tr>
<td>b) Restricted</td>
</tr>
<tr>
<td>c) Committed</td>
</tr>
<tr>
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<td>d) Assigned</td>
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<td>Other Assignments (by Resource/Object)</td>
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<tr>
<td>e) Unassigned/Unappropriated</td>
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<td>Reserve for Economic Uncertainties</td>
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<td>Unassigned/Unappropriated Amount</td>
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<th>Object Codes</th>
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<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<td>2014-15 Budget</td>
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<td></td>
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<tr>
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<td>Child Nutrition: School Programs (e.g., School Lunch, School)</td>
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<td><strong>Total, Restricted Balance</strong></td>
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<td><strong>6,207,881.25</strong></td>
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Form 13

California Dept of Education
SACS Financial Reporting Software - 2014.1.0
File: fund-b (Rev 11/14/2012)
## A. REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
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<td>2) Federal Revenue</td>
<td>8100-8299</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
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<td>2,903.00</td>
<td>2,600.00</td>
<td>-10.4%</td>
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<td>5) TOTAL, REVENUES</td>
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<td></td>
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<td>-10.4%</td>
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## B. EXPENDITURES

<table>
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<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
<td>1) Certificated Salaries</td>
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<td>3) Employee Benefits</td>
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<td>4) Books and Supplies</td>
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<td>114,195.00</td>
<td>120,000.00</td>
<td>5.1%</td>
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<tr>
<td>5) Services and Other Operating Expenditures</td>
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<td>357,632.00</td>
<td>344,000.00</td>
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<tr>
<td>6) Capital Outlay</td>
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<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
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<td>8) Other Outgo - Transfers of Indirect Costs</td>
<td>7300-7399</td>
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<td>9) TOTAL, EXPENDITURES</td>
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<td>471,827.00</td>
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## C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
</table>

| (468,924.00) | (461,400.00) | -1.6% |

## D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>1) Interfund Transfers</td>
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</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
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<td>872,615.00</td>
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<td>b) Transfers Out</td>
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<td>0.00</td>
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<tr>
<td>2) Other Sources/Uses</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>a) Sources</td>
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<td>b) Uses</td>
<td>7630-7699</td>
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<td>0.00</td>
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<tr>
<td>3) Contributions</td>
<td>8960-8999</td>
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<tr>
<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>872,615.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>
Ontario-Montclair Elementary  
San Bernardino County  
July 1 Budget (Single Adoption)  
Deferred Maintenance Fund  
The columns are: Description, Resource Codes, Object Codes, 2013-14 Estimated Actuals, 2014-15 Budget, Percent Difference.

### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND</td>
<td></td>
<td></td>
<td>403,691.00</td>
<td>(461,400.00)</td>
<td>-214.3%</td>
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### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
      | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
      | 9791           |              | 935,985.23                | 1,339,676.23   | 43.1%              |
   b) Audit Adjustments
      | 9793           |              | 0.00                      | 0.00           | 0.0%               |
   c) As of July 1 - Audited (F1a + F1b)
      |                |              | 935,985.23                | 1,339,676.23   | 43.1%              |
   d) Other Restatements
      | 9795           |              | 0.00                      | 0.00           | 0.0%               |
   e) Adjusted Beginning Balance (F1c + F1d)
      |                |              | 935,985.23                | 1,339,676.23   | 43.1%              |

2) Ending Balance, June 30 (E + F1e)
   Components of Ending Fund Balance
   a) Nonspendable
      | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
      | 9711           |              | 0.00                      | 0.00           | 0.0%               |
      | 9712           |              | 0.00                      | 0.00           | 0.0%               |
      | 9713           |              | 0.00                      | 0.00           | 0.0%               |
      | 9719           |              | 0.00                      | 0.00           | 0.0%               |
   b) Restricted
      | 9740           |              | 0.00                      | 0.00           | 0.0%               |
   c) Committed
      | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
      | 9750           |              | 0.00                      | 0.00           | 0.0%               |
      | 9760           |              | 0.00                      | 0.00           | 0.0%               |
   d) Assigned
      | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
      | 9780           |              | 1,339,676.23              | 878,276.23     | -34.4%             |
   e) Unassigned/Unappropriated
<pre><code>  | Resource Codes | Object Codes | 2013-14 Estimated Actuals | 2014-15 Budget | Percent Difference |
  | 9789           |              | 0.00                      | 0.00           | 0.0%               |
  | 9790           |              | 0.00                      | 0.00           | 0.0%               |
</code></pre>
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
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<td><strong>G. ASSETS</strong></td>
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<tr>
<td>1) Cash</td>
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</tr>
<tr>
<td>a) in County Treasury</td>
<td>9110</td>
<td></td>
<td>1,339,676.23</td>
<td></td>
<td></td>
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<td>1) Fair Value Adjustment to Cash in County Treasury</td>
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<tr>
<td>b) in Banks</td>
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<tr>
<td>c) in Revolving Fund</td>
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<td>d) with Fiscal Agent</td>
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<td>e) collections awaiting deposit</td>
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<td>3) Accounts Receivable</td>
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<td>7) Prepaid Expenditures</td>
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<td><strong>H. DEFERRED OUTFLOWS OF RESOURCES</strong></td>
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<td>1) Deferred Outflows of Resources</td>
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<td>4) Current Loans</td>
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<td>Ending Fund Balance, June 30</td>
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<tr>
<td>((G5 + H2) - (I6 + J2))</td>
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<td>1,339,676.23</td>
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## Ontario-Montclair Elementary
San Bernardino County

### JULY 1 BUDGET (SINGLE ADOPTION)

**Deferred Maintenance Fund**

**Expenditures by Object**

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<td>LCFF Transfers</td>
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<td>LCFF Transfers - Current Year</td>
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</tr>
<tr>
<td><strong>OTHER STATE REVENUE</strong></td>
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<tr>
<td>All Other State Revenue</td>
<td>8590</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td><strong>TOTAL, OTHER STATE REVENUE</strong></td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>OTHER LOCAL REVENUE</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
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<td>Other Local Revenue</td>
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<td></td>
<td></td>
</tr>
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<td>Sales</td>
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</tr>
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<td>Sale of Equipment/Supplies</td>
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<td>Net Increase (Decrease) in the Fair Value of Investments</td>
<td>8662</td>
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<td>All Other Local Revenue</td>
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<td>0.0%</td>
</tr>
<tr>
<td>All Other Transfers In from All Others</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td><strong>TOTAL, OTHER LOCAL REVENUE</strong></td>
<td></td>
<td></td>
<td>2,903.00</td>
<td>2,600.00</td>
<td>-10.4%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td></td>
<td></td>
<td>2,903.00</td>
<td>2,600.00</td>
<td>-10.4%</td>
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</table>
### CLASSIFIED SALARIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
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<tbody>
<tr>
<td>Classified Support Salaries</td>
<td>2200</td>
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<tr>
<td>Other Classified Salaries</td>
<td>2900</td>
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<td></td>
<td></td>
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</tbody>
</table>

### EMPLOYEE BENEFITS

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRS</td>
<td>3101-3102</td>
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<td>0.00</td>
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<td>PERS</td>
<td>3201-3202</td>
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<tr>
<td>OASD/Medicare/Alternative</td>
<td>3301-3302</td>
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<tr>
<td>Health and Welfare Benefits</td>
<td>3401-3402</td>
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<td>0.00</td>
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<tr>
<td>Unemployment Insurance</td>
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<td>Workers' Compensation</td>
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<tr>
<td>OPEB, Allocated</td>
<td>3701-3702</td>
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<tr>
<td>OPEB, Active Employees</td>
<td>3751-3752</td>
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<tr>
<td>Other Employee Benefits</td>
<td>3901-3902</td>
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<td><strong>TOTAL, EMPLOYEE BENEFITS</strong></td>
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### BOOKS AND SUPPLIES

<table>
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<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>Books and Other Reference Materials</td>
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<tr>
<td>Materials and Supplies</td>
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<td>114,195.00</td>
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<tr>
<td>Noncapitalized Equipment</td>
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<tr>
<td><strong>TOTAL, BOOKS AND SUPPLIES</strong></td>
<td></td>
<td></td>
<td>114,195.00</td>
<td>120,000.00</td>
<td>5.1%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td>----------------</td>
<td>--------------</td>
<td>---------------------------</td>
<td>----------------</td>
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</tr>
<tr>
<td>SERVICES AND OTHER OPERATING EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Subagreements for Services</td>
<td>5100</td>
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<td>0.00</td>
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<tr>
<td>Travel and Conferences</td>
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<td>0.00</td>
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<td>Rentals, Leases, Repairs, and Noncapitalized Improvements</td>
<td>5600</td>
<td></td>
<td>333,282.00</td>
<td>344,000.00</td>
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<tr>
<td>Transfers of Direct Costs</td>
<td>5710</td>
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<tr>
<td>Transfers of Direct Costs - Interfund</td>
<td>5750</td>
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<tr>
<td>Professional/Consulting Services and Operating Expenditures</td>
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<tr>
<td>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</td>
<td></td>
<td></td>
<td>357,632.00</td>
<td>344,000.00</td>
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<tr>
<td>CAPITAL OUTLAY</td>
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<td></td>
</tr>
<tr>
<td>Land Improvements</td>
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<td>Buildings and Improvements of Buildings</td>
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<tr>
<td>Equipment</td>
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<tr>
<td>Equipment Replacement</td>
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<td>0.00</td>
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<tr>
<td>OTHER OUTGO (excluding Transfers of Indirect Costs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Debt Service</td>
<td></td>
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<tr>
<td>Debt Service - Interest</td>
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<td>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td></td>
<td></td>
<td>471,827.00</td>
<td>464,000.00</td>
<td>-1.7%</td>
</tr>
</tbody>
</table>
### INTERFUND TRANSFERS

#### INTERFUND TRANSFERS IN

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Authorized Interfund Transfers In</td>
<td>8919</td>
<td></td>
<td>872,615.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td><strong>(a) TOTAL, INTERFUND TRANSFERS IN</strong></td>
<td>872,615.00</td>
<td>0.00</td>
<td>-100.0%</td>
<td></td>
<td></td>
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</table>

#### INTERFUND TRANSFERS OUT

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Authorized Interfund Transfers Out</td>
<td>7619</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>(b) TOTAL, INTERFUND TRANSFERS OUT</strong></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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### OTHER SOURCES/USES

#### SOURCES

Other Sources

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers from Funds of Lapsed/Reorganized LEAs</td>
<td>8965</td>
<td></td>
<td>0.00</td>
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<tr>
<td>Long-Term Debt Proceeds</td>
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<td></td>
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<td></td>
<td></td>
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<tr>
<td>Proceeds from Capital Leases</td>
<td>8972</td>
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<tr>
<td>All Other Financing Sources</td>
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<tr>
<td><strong>(c) TOTAL, SOURCES</strong></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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#### USES

<table>
<thead>
<tr>
<th>Description</th>
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<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers of Funds from Lapsed/Reorganized LEAs</td>
<td>7651</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<td>All Other Financing Uses</td>
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<tr>
<td><strong>(d) TOTAL, USES</strong></td>
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<td>0.00</td>
<td>0.0%</td>
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### CONTRIBUTIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions from Unrestricted Revenues</td>
<td>8980</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>Contributions from Restricted Revenues</td>
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<td>0.00</td>
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<tr>
<td><strong>(e) TOTAL, CONTRIBUTIONS</strong></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
<td></td>
<td></td>
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</tbody>
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### TOTAL, OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a - b + c - d + e)</td>
<td></td>
<td></td>
<td>872,615.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>
Ontario-Montclair Elementary  
San Bernardino County

July 1 Budget (Single Adoption)  
Deferred Maintenance Fund  
Expenditures by Function

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. REVENUES</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) LCFF Sources</td>
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<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
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<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
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<td>2,903.00</td>
<td>2,600.00</td>
<td>-10.4%</td>
</tr>
<tr>
<td>5) TOTAL REVENUES</td>
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<td></td>
<td>2,903.00</td>
<td>2,600.00</td>
<td>-10.4%</td>
</tr>
<tr>
<td>B. EXPENDITURES (Objects 1000-7999)</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) Instruction</td>
<td>1000-1999</td>
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<td>2) Instruction - Related Services</td>
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<tr>
<td>3) Pupil Services</td>
<td>3000-3999</td>
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<td>0.00</td>
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<tr>
<td>4) Ancillary Services</td>
<td>4000-4999</td>
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<td>0.00</td>
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<tr>
<td>5) Community Services</td>
<td>5000-5999</td>
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<tr>
<td>6) Enterprise</td>
<td>6000-8999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>7) General Administration</td>
<td>7000-7999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>8) Plant Services</td>
<td>8000-8999</td>
<td>Except</td>
<td>471,827.00</td>
<td>464,000.00</td>
<td>-1.7%</td>
</tr>
<tr>
<td>9) Other Outgo</td>
<td>9000-9999</td>
<td>7600-7699</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>10) TOTAL EXPENDITURES</td>
<td></td>
<td></td>
<td>471,827.00</td>
<td>464,000.00</td>
<td>-1.7%</td>
</tr>
<tr>
<td>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</td>
<td></td>
<td></td>
<td>(468,924.00)</td>
<td>(461,400.00)</td>
<td>-1.6%</td>
</tr>
<tr>
<td>D. OTHER FINANCING SOURCES/USES</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
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<td>872,615.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8979</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7699</td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8980-8999</td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) TOTAL OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>872,615.00</td>
<td>0.00</td>
<td>0.0%</td>
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</tbody>
</table>
## E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>403,691.00</td>
<td>(461,400.00)</td>
<td>-214.3%</td>
</tr>
</tbody>
</table>

## F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

a) As of July 1 - Unaudited 9791 935,985.23 1,339,676.23 43.1%
b) Audit Adjustments 9793 0.00 0.00 0.0%
c) As of July 1 - Audited (F1a + F1b) 935,985.23 1,339,676.23 43.1%
d) Other Restatements 9795 0.00 0.00 0.0%
e) Adjusted Beginning Balance (F1c + F1d) 935,985.23 1,339,676.23 43.1%

2) Ending Balance, June 30 (E + F1e)

Components of Ending Fund Balance

a) Nonspendable
   - Revolving Cash 9711 0.00 0.00 0.0%
   - Stores 9712 0.00 0.00 0.0%
   - Prepaid Expenditures 9713 0.00 0.00 0.0%
   - All Others 9719 0.00 0.00 0.0%
b) Restricted 9740 0.00 0.00 0.0%
c) Committed
   - Stabilization Arrangements 9750 0.00 0.00 0.0%
   - Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0%
d) Assigned
   - Other Assignments (by Resource/Object) 9780 1,339,676.23 878,276.23 -34.4%
e) Unassigned/Unappropriated
   - Reserve for Economic Uncertainties 9769 0.00 0.00 0.0%
   - Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0%
<table>
<thead>
<tr>
<th>Resource Description</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total, Restricted Balance</td>
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</table>
A. REVENUES

<table>
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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
</tr>
<tr>
<td>5) TOTAL REVENUES</td>
<td></td>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
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</table>

B. EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>1) Certificated Salaries</td>
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<td>2) Classified Salaries</td>
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<td>3) Employee Benefits</td>
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<td>4) Books and Supplies</td>
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<td>5) Services and Other Operating Expenditures</td>
<td>5000-5999</td>
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<tr>
<td>6) Capital Outlay</td>
<td>6000-6999</td>
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<td>0.00</td>
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<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
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<td>8) Other Outgo - Transfers of Indirect Costs</td>
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<td>9) TOTAL EXPENDITURES</td>
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</table>

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

<table>
<thead>
<tr>
<th>Description</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
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D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td>8900-8929</td>
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<td>0.0%</td>
</tr>
<tr>
<td>a) Transfers In</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
<td></td>
<td>1,081,079.00</td>
<td>967,821.00</td>
<td>-10.5%</td>
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<tr>
<td>2) Other Sources/Uses</td>
<td>8930-8979</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td>a) Sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7699</td>
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<td>0.00</td>
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<tr>
<td>3) Contributions</td>
<td>8950-8999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>4) TOTAL OTHER FINANCING SOURCES/USES</td>
<td>(1,081,079.00)</td>
<td>(967,821.00)</td>
<td>-10.5%</td>
<td></td>
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</table>
## E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>(1,048,311.00)</td>
<td>(356,821.00)</td>
<td>-8.7%</td>
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## F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
      - Resource Codes: 9791
      - Object Codes: 11,209,696.63
      - 2014-15 Budget: 10,161,385.63
      - Percent Difference: -9.4%

   b) Audit Adjustments
      - Resource Codes: 9793
      - Object Codes: 0.00
      - 2014-15 Budget: 0.00
      - Percent Difference: 0.0%

   c) As of July 1 - Audited (F1a + F1b)
      - Resource Codes: 9793
      - Object Codes: 11,209,696.63
      - 2014-15 Budget: 10,161,385.63
      - Percent Difference: -9.4%

   d) Other Restatements
      - Resource Codes: 9795
      - Object Codes: 0.00
      - 2014-15 Budget: 0.00
      - Percent Difference: 0.0%

   e) Adjusted Beginning Balance (F1c + F1d)
      - Resource Codes: 9795
      - Object Codes: 11,209,696.63
      - 2014-15 Budget: 10,161,385.63
      - Percent Difference: -9.4%

2) Ending Balance, June 30 (E + F1e)

### Components of Ending Fund Balance

#### a) Nonspendable
- Revolving Cash
  - Resource Codes: 9711
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- Stores
  - Resource Codes: 9712
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- Prepaid Expenditures
  - Resource Codes: 9713
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- All Others
  - Resource Codes: 9719
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

#### b) Restricted
- Resource Codes: 9740
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

#### c) Committed
- Stabilization Arrangements
  - Resource Codes: 9750
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- Other Commitments
  - Resource Codes: 9760
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

#### d) Assigned
- Other Assignments
  - Resource Codes: 9780
  - Object Codes: 10,161,385.63
  - 2014-15 Budget: 9,204,564.63
  - Percent Difference: -9.4%

#### e) Unassigned/Unappropriated
- Reserve for Economic Uncertainties
  - Resource Codes: 9789
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- Unassigned/Unappropriated Amount
  - Resource Codes: 9790
  - Object Codes: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. ASSETS</td>
<td></td>
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<tr>
<td>1) Cash</td>
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<td></td>
</tr>
<tr>
<td>a) in County Treasury</td>
<td>9110</td>
<td></td>
<td>10,161,385.63</td>
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<tr>
<td>1) Fair Value Adjustment to Cash in County Treasury</td>
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</tr>
<tr>
<td>b) in Banks</td>
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<tr>
<td>c) in Revolving Fund</td>
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<td>d) with Fiscal Agent</td>
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<td>e) collections awaiting deposit</td>
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<td>3) Accounts Receivable</td>
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<td>4) Due from Grantor Government</td>
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<td>5) Due from Other Funds</td>
<td>9310</td>
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<tr>
<td>6) Stores</td>
<td>9320</td>
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<td></td>
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<tr>
<td>7) Prepaid Expenditures</td>
<td>9330</td>
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<td>8) Other Current Assets</td>
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<tr>
<td>9) TOTAL, ASSETS</td>
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<tr>
<td>1) Accounts Payable</td>
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<tr>
<td>2) Due to Grantor Governments</td>
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<tr>
<td>3) Due to Other Funds</td>
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<td>0.00</td>
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</tr>
<tr>
<td>4) Current Loans</td>
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<tr>
<td>5) Unearned Revenue</td>
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<tr>
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<td>K. FUND EQUITY</td>
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</tbody>
</table>

Ending Fund Balance, June 30

\[
(G8 + H2) - (E8 + J2) = 10,161,385.63
\]
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OTHER LOCAL REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Other Local Revenue</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Sale of Equipment/Supplies</td>
<td>8631</td>
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<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>Interest</td>
<td>8660</td>
<td></td>
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<td>11,000.00</td>
<td>-66.4%</td>
</tr>
<tr>
<td>Net Increase (Decrease) in the Fair Value of Investments</td>
<td>8662</td>
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<td><strong>TOTAL, OTHER LOCAL REVENUE</strong></td>
<td></td>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
</tr>
<tr>
<td><strong>TOTAL, REVENUES</strong></td>
<td></td>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------------------------</td>
<td>----------------</td>
<td>-------------------</td>
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<tr>
<td>INTERFUND TRANSFERS</td>
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<tr>
<td>INTERFUND TRANSFERS IN</td>
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<td></td>
</tr>
<tr>
<td>From: General Fund/CSSF</td>
<td>8912</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>Other Authorized Interfund Transfers In</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
<td>(a) TOTAL, INTERFUND TRANSFERS IN</td>
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<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
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<td>INTERFUND TRANSFERS OUT</td>
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<td></td>
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<tr>
<td>To: General Fund/CSSF</td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>To: State School Building Fund/</td>
<td></td>
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<td>County School Facilities Fund</td>
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<td>0.00</td>
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<td>Other Authorized Interfund Transfers Out</td>
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<td></td>
<td>1,081,079.00</td>
<td>967,821.00</td>
<td>-10.5%</td>
</tr>
<tr>
<td>(b) TOTAL, INTERFUND TRANSFERS OUT</td>
<td></td>
<td></td>
<td>1,081,079.00</td>
<td>967,821.00</td>
<td>-10.5%</td>
</tr>
<tr>
<td>OTHER SOURCES/USES</td>
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<td>Other Sources</td>
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<td></td>
</tr>
<tr>
<td>Transfers from Funds of</td>
<td>8965</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Lapsed/Reorganized LEAs</td>
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<td></td>
<td></td>
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<tr>
<td>(c) TOTAL, SOURCES</td>
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<tr>
<td>CONTRIBUTIONS</td>
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<td>Contributions from Restricted Revenues</td>
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<tr>
<td>(e) TOTAL, CONTRIBUTIONS</td>
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<td>0.00</td>
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<td>TOTAL, OTHER FINANCING SOURCES/USES</td>
<td>(a + b + c - d + e)</td>
<td></td>
<td>(1,081,079.00)</td>
<td>(967,821.00)</td>
<td>-10.5%</td>
</tr>
</tbody>
</table>
# Ontario-Montclair Elementary  
San Bernardino County  

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>A. REVENUES</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1) LCFF Sources</td>
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<td>0.0%</td>
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<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
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<td>0.00</td>
<td>0.00</td>
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</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td></td>
<td>32,768.00</td>
<td>11,000.00</td>
<td>-66.4%</td>
</tr>
<tr>
<td>5) TOTAL REVENUES</td>
<td></td>
<td></td>
<td>32,768.00</td>
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<tr>
<td>B. EXPENDITURES (Objects 1000-7999)</td>
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<tr>
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<td>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</td>
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<td></td>
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<td>a) Transfers In</td>
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<td>0.00</td>
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<td>0.0%</td>
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<tr>
<td>b) Transfers Out</td>
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<td>1,081,079.00</td>
<td>987,821.00</td>
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<td>a) Sources</td>
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<td>b) Uses</td>
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<td>3) Contributions</td>
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<tr>
<td>4) TOTAL OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>(1,081,079.00)</td>
<td>(987,821.00)</td>
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</table>
## E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(1,048,311.00)</td>
<td>(956,821.00)</td>
<td>-8.7%</td>
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## F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

a) As of July 1 - Unaudited

b) Audit Adjustments

c) As of July 1 - Audited (F1a + F1b)

d) Other Restatements

e) Adjusted Beginning Balance (F1c + F1d)

2) Ending Balance, June 30 (E + F1e)

Components of Ending Fund Balance

a) Nonspendable

Revolving Cash

Stores

Prepaid Expenditures

All Others

b) Restricted

c) Committed

Stabilization Arrangements

Other Commitments (by Resource/Object)

d) Assigned

Other Assignments (by Resource/Object)

e) Unassigned/Unappropriated

Reserve for Economic Uncertainties

Unassigned/Unappropriated Amount
<table>
<thead>
<tr>
<th>Resource Description</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total, Restricted Balance</td>
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## Description

### A. REVENUES

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<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
<td>8010-8099</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td>8100-8299</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
<td>8300-8599</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td>8600-8799</td>
<td>23,618.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>5) TOTAL, REVENUES</td>
<td></td>
<td></td>
<td>23,618.00</td>
<td>0.00</td>
<td>-100.0%</td>
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</table>

### B. EXPENDITURES

<table>
<thead>
<tr>
<th>Category</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>1) Certificated Salaries</td>
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<td>1000-1999</td>
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<td>0.00</td>
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<tr>
<td>2) Classified Salaries</td>
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<td>2000-2999</td>
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<td>0.0%</td>
</tr>
<tr>
<td>3) Employee Benefits</td>
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<td>3000-3999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>4) Books and Supplies</td>
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<td>4000-4999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>5) Services and Other Operating Expenditures</td>
<td>5000-5999</td>
<td>5000-5999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>6) Capital Outlay</td>
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<td>6000-6999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299</td>
<td>7100-7299</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td></td>
<td>7400-7499</td>
<td>7400-7499</td>
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<td>0.00</td>
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<tr>
<td>8) Other Outgo - Transfers of Indirect Costs</td>
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<td>7300-7399</td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9) TOTAL, EXPENDITURES</td>
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<td>0.00</td>
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### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

<table>
<thead>
<tr>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
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</tr>
</thead>
<tbody>
<tr>
<td>23,618.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
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</table>

### D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Source</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
<td>8900-8929</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
<td>7600-7629</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8999</td>
<td>8930-8999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7699</td>
<td>7630-7699</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8960-8999</td>
<td>8960-8999</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
<td></td>
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<td>0.00</td>
<td>0.0%</td>
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## Description

### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
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<th>Object Codes</th>
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<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>F. FUND BALANCE, RESERVES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 1) Beginning Fund Balance

- **a)** As of July 1 - Unaudited
  - 9791: 7,832,884.69
  - 9792: 7,866,402.69
  - 0.3%

- **b)** Audit Adjustments
  - 9793: 0.00
  - 0.0%

- **c)** As of July 1 - Audited (F1a + F1b)
  - 9794: 7,832,884.69
  - 9795: 7,832,884.69
  - 0.3%

- **d)** Other Restatements
  - 9796: 0.00
  - 0.0%

- **e)** Adjusted Beginning Balance (F1c + F1d)
  - 9797: 7,832,884.69
  - 7,832,884.69
  - 0.3%

#### 2) Ending Balance, June 30 (E + F1e)

- **Components of Ending Fund Balance**
  - **a)** Nonspendable
    - Revolving Cash
      - 9711: 0.00
      - 0.0%
    - Stores
      - 9712: 0.00
      - 0.0%
    - Prepaid Expenditures
      - 9713: 0.00
      - 0.0%
    - All Others
      - 9719: 0.00
      - 0.0%
  - **b)** Restricted
    - 9740: 0.00
    - 0.0%
  - **c)** Committed
    - Stabilization Arrangements
      - 9750: 0.00
      - 0.0%
    - Other Commitments
      - 9760: 0.00
      - 0.0%
  - **d)** Assigned
    - Other Assignments
      - 9780: 7,856,402.69
      - 7,856,402.69
      - 0.0%
  - **e)** Unassigned/Unappropriated
    - Reserve for Economic Uncertainties
      - 9789: 0.00
      - 0.0%
      - 0.0%
    - Unassigned/Unappropriated Amount
      - 9790: 0.00
      - 0.0%
      - 0.0%
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
<td><strong>G. ASSETS</strong></td>
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<td>1) Cash</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>a) in County Treasury</td>
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<td></td>
<td>7,856,402.69</td>
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<td>1) Fair Value Adjustment to Cash in County Treasury</td>
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<td>c) in Revolving Fund</td>
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<td>6) Stores</td>
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<td>7) Prepaid Expenditures</td>
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<td>8) Other Current Assets</td>
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</tr>
<tr>
<td>9) TOTAL ASSETS</td>
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<tr>
<td><strong>I. LIABILITIES</strong></td>
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<tr>
<td>3) Due to Other Funds</td>
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<td><strong>K. FUND EQUITY</strong></td>
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<td>Ending Fund Balance, June 30</td>
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<td>7,856,402.69</td>
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</tbody>
</table>
## Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td><strong>OTHER LOCAL REVENUE</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Local Revenue</td>
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<tr>
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<td>8662</td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
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<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td><strong>INTERFUND TRANSFERS</strong></td>
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<td><strong>INTERFUND TRANSFERS IN</strong></td>
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<tr>
<td>From: General Fund/CSSF</td>
<td>8912</td>
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<td>0.0%</td>
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<tr>
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<td>0.0%</td>
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<td></td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td><strong>INTERFUND TRANSFERS OUT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To: General Fund/CSSF</td>
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<td>0.0%</td>
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<tr>
<td>To: State School Building Fund/ County School Facilities Fund</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td><strong>(b) TOTAL, INTERFUND TRANSFERS OUT</strong></td>
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<td>0.00</td>
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<td><strong>SOURCES</strong></td>
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<td>Transfers from Funds of Lapsed/Reorganized LEAs</td>
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<td><strong>(c) TOTAL, SOURCES</strong></td>
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<td><strong>USES</strong></td>
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<td>Transfers of Funds from Lapsed/Reorganized LEAs</td>
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<td>Contributions from Restricted Revenues</td>
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<td><strong>(e) TOTAL, CONTRIBUTIONS</strong></td>
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<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>(a - b + c - d + e)</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Ontario-Montclair Elementary  
San Bernardino County

### Description

#### A. REVENUES

1) LCFF Sources  
   - Function Codes: 8010-8099  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

2) Federal Revenue  
   - Function Codes: 8100-8299  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

3) Other State Revenue  
   - Function Codes: 8300-8599  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

4) Other Local Revenue  
   - Function Codes: 8600-8799  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 23,518.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

5) TOTAL, REVENUES  
   - Function Codes:  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 23,518.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

#### B. EXPENDITURES (Objects 1000-7999)

1) Instruction  
   - Function Codes: 1000-1999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

2) Instruction - Related Services  
   - Function Codes: 2000-2999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

3) Pupil Services  
   - Function Codes: 3000-3999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

4) Ancillary Services  
   - Function Codes: 4000-4999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

5) Community Services  
   - Function Codes: 5000-5999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

6) Enterprise  
   - Function Codes: 6000-6999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

7) General Administration  
   - Function Codes: 7000-7999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

8) Plant Services  
   - Function Codes: 8000-8999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

9) Other Outgo  
   - Function Codes: 9000-9999  
   - Object Codes: Except 7500-7699  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

10) TOTAL, EXPENDITURES  
    - Function Codes:  
    - Object Codes:  
    - 2013-14 Estimated Actuals: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%

#### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

- Function Codes:  
- Object Codes:  
- 2013-14 Estimated Actuals: 23,518.00  
- 2014-15 Budget: 0.00  
- Percent Difference: -100.0%

#### D. OTHER FINANCING SOURCES/USES

1) Interfund Transfers  
   a) Transfers In  
      - Function Codes: 8900-8929  
      - Object Codes:  
      - 2013-14 Estimated Actuals: 0.00  
      - 2014-15 Budget: 0.00  
      - Percent Difference: 0.0%

   b) Transfers Out  
      - Function Codes: 7500-7629  
      - Object Codes:  
      - 2013-14 Estimated Actuals: 0.00  
      - 2014-15 Budget: 0.00  
      - Percent Difference: 0.0%

2) Other Sources/Uses  
   a) Sources  
      - Function Codes: 8930-8979  
      - Object Codes:  
      - 2013-14 Estimated Actuals: 0.00  
      - 2014-15 Budget: 0.00  
      - Percent Difference: 0.0%

   b) Uses  
      - Function Codes: 7530-7699  
      - Object Codes:  
      - 2013-14 Estimated Actuals: 0.00  
      - 2014-15 Budget: 0.00  
      - Percent Difference: 0.0%

3) Contributions  
   - Function Codes: 8980-8999  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

4) TOTAL OTHER FINANCING SOURCES/USES  
   - Function Codes:  
   - Object Codes:  
   - 2013-14 Estimated Actuals: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%
**Ontario-Montclair Elementary**  
**San Bernardino County**

### July 1 Budget (Single Adoption)

**Special Reserve Fund for Postemployment Benefits**

**Expenditures by Function**

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</strong></td>
<td></td>
<td></td>
<td>23,518.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td><strong>F. FUND BALANCE, RESERVES</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) Beginning Fund Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) As of July 1 - Unaudited</td>
<td>9791</td>
<td>0.00</td>
<td>7,832,884.69</td>
<td>7,866,402.69</td>
<td>0.3%</td>
</tr>
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<td>b) Audit Adjustments</td>
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<tr>
<td>c) As of July 1 - Audited (F1a + F1b)</td>
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<td></td>
<td>7,832,884.69</td>
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</tr>
<tr>
<td>d) Other Restatements</td>
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<tr>
<td>e) Adjusted Beginning Balance (F1c + F1d)</td>
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<td>7,832,884.69</td>
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<tr>
<td>2) Ending Balance, June 30 (E + F1e)</td>
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<tr>
<td>Components of Ending Fund Balance</td>
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<td>Stores</td>
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<td>Prepaid Expenditures</td>
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<tr>
<td>All Others</td>
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<td>b) Restricted</td>
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<td>c) Committed</td>
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<td>d) Assigned</td>
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<td>e) Unassigned/Unappropriated</td>
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<td>Reserve for Economic Uncertainties</td>
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<td>Resource Description</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td></td>
<td></td>
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<tr>
<td>--------------------------------</td>
<td>---------------------------</td>
<td>---------------</td>
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<td>Total, Restricted Balance</td>
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## Description

### A. REVENUES

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<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
<td>1) LCFF Sources</td>
<td>5010-5099</td>
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<td>2) Federal Revenue</td>
<td>5100-5299</td>
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<td>3) Other State Revenue</td>
<td>5300-5599</td>
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<td>4) Other Local Revenue</td>
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<td>5) TOTAL, REVENUES</td>
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<td>21,341.79</td>
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</table>

### B. EXPENDITURES

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<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>1) Certificated Salaries</td>
<td>6000-6999</td>
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<td>2) Classified Salaries</td>
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<td>3) Employee Benefits</td>
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<td>4) Books and Supplies</td>
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<td>5) Services and Other Operating Expenditures</td>
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<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
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<tr>
<td>8) Other Outgo - Transfers of Indirect Costs</td>
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### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

(1234,502.21) 0.00  -100.0%

### D. OTHER FINANCING SOURCES/USES

<table>
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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Transfers Out</td>
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<td>2) Other Sources/Uses</td>
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</tr>
<tr>
<td>a) Sources</td>
<td>9400-9979</td>
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<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>9500-9979</td>
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<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>9600-9999</td>
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<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
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<td>(5,004,032.00)</td>
<td>0.00</td>
<td>-100.0%</td>
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</tbody>
</table>
### Description of Fund Balance

**E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)**

- **(6,234,905.21)**
- **0.00**
- **-100.0%**

**F. FUND BALANCE, RESERVES**

1. **Beginning Fund Balance**
   - **a) As of July 1 - Unaudited**
     - **9791**
     - **6,234,905.21**
     - **0.00**
     - **-100.0%**
   - **b) Audit Adjustments**
     - **9793**
     - **0.00**
     - **0.00**
     - **0.0%**
   - **c) As of July 1 - Audited (F1a + F1b)**
     - **9795**
     - **6,234,905.21**
     - **0.00**
     - **-100.0%**
   - **d) Other Restatements**
     - **9795**
     - **0.00**
     - **0.00**
     - **0.0%**
   - **e) Adjusted Beginning Balance (F1c + F1d)**
     - **9795**
     - **6,234,905.21**
     - **0.00**
     - **-100.0%**

2. **Ending Balance, June 30 (E + F1e)**

#### Components of Ending Fund Balance

- **a) Nonspendable**
  - **Revolving Cash**
    - **9711**
    - **0.00**
    - **0.00**
    - **0.0%**
  - **Stores**
    - **9712**
    - **0.00**
    - **0.00**
    - **0.0%**
  - **Prepaid Expenditures**
    - **9713**
    - **0.00**
    - **0.00**
    - **0.0%**
  - **All Others**
    - **9719**
    - **0.00**
    - **0.00**
    - **0.0%**

- **b) Restricted**
  - **9740**
  - **0.00**
  - **0.00**
  - **0.0%**

- **c) Committed**
  - **Stabilization Arrangements**
    - **9750**
    - **0.00**
    - **0.00**
    - **0.0%**
  - **Other Commitments**
    - **9780**
    - **0.00**
    - **0.00**
    - **0.0%**

- **d) Assigned**
  - **Other Assignments**
    - **9780**
    - **0.00**
    - **0.00**
    - **0.0%**

- **e) Unassigned/Unappropriated**
  - **Reserve for Economic Uncertainties**
    - **9789**
    - **0.00**
    - **0.00**
    - **0.0%**
  - **Unassigned/Unappropriated Amount**
    - **9790**
    - **0.00**
    - **0.00**
    - **0.0%**
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</tr>
<tr>
<td>1) Cash</td>
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<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td>Percent Difference</td>
</tr>
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<td>----------------</td>
<td>--------------</td>
<td>--------------------------</td>
<td>----------------</td>
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<td>2013-14 Estimated</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
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<td>----------------</td>
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## INTERFUND TRANSFERS

### INTERFUND TRANSFERS IN

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<tr>
<th>Description</th>
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<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
<td>Other Authorized Interfund Transfers In</td>
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### INTERFUND TRANSFERS OUT

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<td>Object Codes</td>
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<td>2014-15 Budget</td>
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<td>Proceeds from Sale/Lease-Purchase of Land/Buildings</td>
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<td></td>
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<td>(c) TOTAL SOURCES</td>
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<td><strong>USES</strong></td>
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<td>Transfers of Funds from Lapsed/Reorganized LEAs</td>
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<td>Contributions from Unrestricted Revenues</td>
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<tr>
<td>TOTAL, OTHER FINANCING SOURCES/USES</td>
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<td></td>
<td>(5,000,403.00)</td>
<td>0.00</td>
<td>-100.0%</td>
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</tbody>
</table>
### Ontario-Montclair Elementary
San Bernardino County

**July 1 Budget (Single Adoption)**
**Building Fund**

**Expenditures by Function**

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. REVENUES</strong></td>
<td></td>
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<td></td>
<td></td>
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<td>1) LCFF Sources</td>
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<td>6) Enterprise</td>
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<td>7) General Administration</td>
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<td>Except 7500-7999</td>
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<td><strong>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)</strong></td>
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<td><strong>D. OTHER FINANCING SOURCES/USES</strong></td>
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</tr>
<tr>
<td>1) Interfund Transfers</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers in</td>
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<td>a) Sources</td>
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<td>3) Contributions</td>
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<td>(5,000,403.00)</td>
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</table>
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
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<td></td>
<td>(6,234,905.21)</td>
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### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

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<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>a) As of July 1 - Unaudited</td>
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<td>c) As of July 1 - Audited (F1a + F1b)</td>
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<td>e) Adjusted Beginning Balance (F1c + F1d)</td>
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2) Ending Balance, June 30 (E + F1e)

**Components of Ending Fund Balance**

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<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</tbody>
</table>
## Description

### A. REVENUES

- **1) LCFF Sources**  
  - Resource Codes: 8010-6099  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **2) Federal Revenue**  
  - Resource Codes: 8100-6299  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **3) Other State Revenue**  
  - Resource Codes: 8300-6599  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **4) Other Local Revenue**  
  - Resource Codes: 8600-8799  
  - Estimated Actuals: 206,713.00  
  - 2014-15 Budget: 122,850.00  
  - Percent Difference: -40.6%

- **5) TOTAL REVENUES**  
  - Resource Codes: 0.00  
  - Estimated Actuals: 206,713.00  
  - 2014-15 Budget: 122,850.00  
  - Percent Difference: -40.6%

### B. EXPENDITURES

- **1) Certificated Salaries**  
  - Resource Codes: 1000-1999  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **2) Classified Salaries**  
  - Resource Codes: 2000-2999  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **3) Employee Benefits**  
  - Resource Codes: 3000-3599  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **4) Books and Supplies**  
  - Resource Codes: 4000-4999  
  - Estimated Actuals: 75,473.00  
  - 2014-15 Budget: 22,850.00  
  - Percent Difference: -69.7%

- **5) Services and Other Operating Expenditures**  
  - Resource Codes: 5000-5999  
  - Estimated Actuals: 53,233.00  
  - 2014-15 Budget: 100,000.00  
  - Percent Difference: -47.9%

- **6) Capital Outlay**  
  - Resource Codes: 6000-6999  
  - Estimated Actuals: 562,122.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: -100.0%

- **7) Other Outgo (excluding Transfers of Indirect Costs)**  
  - Resource Codes: 7100-7299, 7400-7499  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **8) Other Outgo - Transfers of Indirect Costs**  
  - Resource Codes: 7300-7399  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **9) TOTAL EXPENDITURES**  
  - Resource Codes: 690,828.00  
  - 2014-15 Budget: 122,850.00  
  - Percent Difference: -82.2%

### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

- Estimated Actuals: 484,115.00  
- 2014-15 Budget: 0.00  
- Percent Difference: -100.0%

### D. OTHER FINANCING SOURCES/USES

- **1) Interfund Transfers**  
  - a) Transfers In  
    - Resource Codes: 8900-6929  
    - Estimated Actuals: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%
  
  - b) Transfers Out  
    - Resource Codes: 7600-7629  
    - Estimated Actuals: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%

- **2) Other Sources/Uses**  
  - a) Sources  
    - Resource Codes: 8930-8979  
    - Estimated Actuals: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%
  
  - b) Uses  
    - Resource Codes: 7630-7699  
    - Estimated Actuals: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%

- **3) Contributions**  
  - Resource Codes: 8980-6999  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%

- **4) TOTAL OTHER FINANCING SOURCES/USES**  
  - Resource Codes: 0.00  
  - Estimated Actuals: 0.00  
  - 2014-15 Budget: 0.00  
  - Percent Difference: 0.0%
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tr>
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<td>(484,115.00)</td>
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### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
   b) Audit Adjustments
   c) As of July 1 - Audited (F1a + F1b)
   d) Other Restatements
   e) Adjusted Beginning Balance (F1c + F1d)

2) Ending Balance, June 30 (E + F1e)

Components of Ending Fund Balance
   a) Nonspendable
      Revolving Cash
      Stores
      Prepaid Expenditures
      All Others
   b) Restricted
      c) Committed
         Stabilization Arrangements
         Other Commitments
   d) Assigned
      Other Assignments
   e) Unassigned/Unappropriated
      Reserve for Economic Uncertainties
      Unassigned/Unappropriated Amount
### G. ASSETS

1) Cash
   - a) in County Treasury
     - 9110: 22,210.33
   - 1) Fair Value Adjustment to Cash in County Treasury
     - 9111: 0.00
   - b) in Banks
     - 9120: 0.00
   - c) in Revolving Fund
     - 9130: 0.00
   - d) with Fiscal Agent
     - 9135: 0.00
   - e) collections awaiting deposit
     - 9140: 0.00
2) Investments
   - 9150: 0.00
3) Accounts Receivable
   - 9200: 0.00
4) Due from Grantor Government
   - 9290: 0.00
5) Due from Other Funds
   - 9310: 0.00
6) Stores
   - 9320: 0.00
7) Prepaid Expenditures
   - 9330: 0.00
8) Other Current Assets
   - 9340: 0.00
9) TOTAL ASSETS: 22,210.33

### H. DEFERRED OUTFLOWS OF RESOURCES

1) Deferred Outflows of Resources
   - 9490: 0.00
2) TOTAL DEFERRED OUTFLOWS: 0.00

### I. LIABILITIES

1) Accounts Payable
   - 9500: 0.00
2) Due to Grantor Governments
   - 9590: 0.00
3) Due to Other Funds
   - 9610: 0.00
4) Current Loans
   - 9640: 0.00
5) Unearned Revenue
   - 9650: 0.00
6) TOTAL LIABILITIES: 0.00

### J. DEFERRED INFLOWS OF RESOURCES

1) Deferred Inflows of Resources
   - 9690: 0.00
2) TOTAL DEFERRED INFLOWS: 0.00

### K. FUND EQUITY

Ending Fund Balance, June 30

\[(G6 + H2) - (I6 + J2)\]

22,210.33
<table>
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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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California Dept of Education
SACS Financial Reporting Software - 2014.1.0
File: fund-d (Rev 04/24/2014)
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<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Transfers Out</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>All Other Transfers Out to All Others</td>
<td>7299</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Debt Service</td>
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<tr>
<td>Debt Service - Interest</td>
<td>7438</td>
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</tr>
<tr>
<td>Other Debt Service - Principal</td>
<td>7439</td>
<td>0.00</td>
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<td>0.0%</td>
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<tr>
<td>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>TOTAL, EXPENDITURES</td>
<td></td>
<td></td>
<td>699,828.00</td>
<td>122,950.00</td>
<td>-82.2%</td>
</tr>
</tbody>
</table>
### Description

#### INTERFUND TRANSFERS

**INTERFUND TRANSFERS IN**

- Other Authorized Interfund Transfers In
  - Resource Code: 8919
  - Object Code: 0.00 0.00 0.0%

  *(e) TOTAL, INTERFUND TRANSFERS IN*  
  - 0.00 0.00 0.0%

**INTERFUND TRANSFERS OUT**

- To: State School Building Fund/County School Facilities Fund
  - Resource Code: 7613
  - Object Code: 0.00 0.00 0.0%

- Other Authorized Interfund Transfers Out
  - Resource Code: 8919
  - Object Code: 0.00 0.00 0.0%

  *(b) TOTAL, INTERFUND TRANSFERS OUT*  
  - 0.00 0.00 0.0%

#### OTHER SOURCES/USES

**SOURCES**

- Proceeds
  - Proceeds from Sale/Lease-Purchase of Land/Buildings
    - Resource Code: 8953
    - Object Code: 0.00 0.00 0.0%

- Other Sources
  - Transfers from Funds of Lapsed/Reorganized LEAs
    - Resource Code: 8965
    - Object Code: 0.00 0.00 0.0%

  - Long-Term Debt Proceeds
    - Proceeds from Certificates of Participation
      - Resource Code: 8971
      - Object Code: 0.00 0.00 0.0%

  - Proceeds from Capital Leases
    - Resource Code: 8972
    - Object Code: 0.00 0.00 0.0%

  - Proceeds from Lease Revenue Bonds
    - Resource Code: 8973
    - Object Code: 0.00 0.00 0.0%

  - All Other Financing Sources
    - Resource Code: 8979
    - Object Code: 0.00 0.00 0.0%

  *(c) TOTAL, SOURCES*  
  - 0.00 0.00 0.0%

**USES**

- Transfers of Funds from Lapsed/Reorganized LEAs
  - Resource Code: 7651
  - Object Code: 0.00 0.00 0.0%

- All Other Financing Uses
  - Resource Code: 7699
  - Object Code: 0.00 0.00 0.0%

  *(d) TOTAL, USES*  
  - 0.00 0.00 0.0%

#### CONTRIBUTIONS

- Contributions from Unrestricted Revenues
  - Resource Code: 8960
  - Object Code: 0.00 0.00 0.0%

- Contributions from Restricted Revenues
  - Resource Code: 8990
  - Object Code: 0.00 0.00 0.0%

  *(e) TOTAL, CONTRIBUTIONS*  
  - 0.00 0.00 0.0%

**TOTAL, OTHER FINANCING SOURCES/USES**

*(a - b + c - d + e)*  
- 0.00 0.00 0.0%
### Description

#### A. REVENUES

1) LCFF Sources  
   - 8010-8099: 0.00  
2) Federal Revenue  
   - 8100-8299: 0.00  
3) Other State Revenue  
   - 8300-8599: 0.00  
4) Other Local Revenue  
   - 8600-8799: 206,713.00  
5) TOTAL REVENUES  
   - 206,713.00

#### B. EXPENDITURES (Objects 1000-7999)

1) Instruction  
   - 1000-1999: 0.00  
2) Instruction - Related Services  
   - 2000-2999: 0.00  
3) Pupil Services  
   - 3000-3999: 0.00  
4) Ancillary Services  
   - 4000-4999: 0.00  
5) Community Services  
   - 5000-5999: 0.00  
6) Enterprise  
   - 6000-6999: 0.00  
7) General Administration  
   - 7000-7999: 0.00  
8) Plant Services  
   - 8000-8999: 690,828.00  
   - Except 7500-7699: 0.00  
9) Other Outgo  
   - 9000-9999: 0.00  
10) TOTAL EXPENDITURES  
   - 690,828.00

#### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

- (484,115.00)  
- 0.00  
- -100.0%

#### D. OTHER FINANCING SOURCES/USES

1) Interfund Transfers  
   a) Transfers In  
      - 8900-8929: 0.00  
   b) Transfers Out  
      - 7600-7629: 0.00  
2) Other Sources/Uses  
   a) Sources  
      - 8930-8979: 0.00  
   b) Uses  
      - 7630-7699: 0.00  
3) Contributions  
   - 8980-8999: 0.00  
4) TOTAL OTHER FINANCING SOURCES/USES  
   - 0.00
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>(C + D4)</td>
<td></td>
<td></td>
<td>(484,115.00)</td>
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</table>

### F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

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<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) As of July 1 - Unaudited</td>
<td>9791</td>
<td></td>
<td>506,325.33</td>
<td>22,210.33</td>
<td>-95.6%</td>
</tr>
<tr>
<td>b) Audit Adjustments</td>
<td>9793</td>
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<td>0.00</td>
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</tr>
<tr>
<td>c) As of July 1 - Audited (F1a + F1b)</td>
<td>9795</td>
<td></td>
<td>506,325.33</td>
<td>22,210.33</td>
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<td>d) Other Restatements</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>e) Adjusted Beginning Balance (F1c + F1d)</td>
<td>9797</td>
<td></td>
<td>506,325.33</td>
<td>22,210.33</td>
<td>-95.6%</td>
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2) Ending Balance, June 30 (E + F1e)

<table>
<thead>
<tr>
<th>Components of Ending Fund Balance</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Nonspendable</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Revolving Cash</td>
<td>9711</td>
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<tr>
<td>Stores</td>
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<td>Prepaid Expenditures</td>
<td>9713</td>
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<td>0.0%</td>
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<tr>
<td>All Others</td>
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<td>0.00</td>
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</tr>
<tr>
<td>b) Restricted</td>
<td>9740</td>
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<td>22,210.33</td>
<td>22,210.33</td>
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<tr>
<td>c) Committed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Stabilization Arrangements</td>
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<td>0.00</td>
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<td>0.0%</td>
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<tr>
<td>Other Commitments (by Resource/Object)</td>
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<tr>
<td>d) Assigned</td>
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<td>e) Unassigned/Unappropriated</td>
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<td>Reserve for Economic Uncertainties</td>
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<td>Resource</td>
<td>Description</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------</td>
<td>---------------------------</td>
<td>---------------------------</td>
<td>----------------</td>
<td></td>
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</tr>
<tr>
<td>9010</td>
<td>Other Restricted Local</td>
<td>22,210.33</td>
<td>22,210.33</td>
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<tr>
<td></td>
<td>Total, Restricted Balance</td>
<td>22,210.33</td>
<td>22,210.33</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## A. REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
<td>3.00</td>
<td></td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td>5,592.56</td>
<td></td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>5) TOTAL, REVENUES</td>
<td></td>
<td></td>
<td>5,585.56</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>

## B. EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Certificated Salaries</td>
<td>1000-1999</td>
<td></td>
<td>0.00</td>
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<tr>
<td>2) Classified Salaries</td>
<td>2000-2999</td>
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<tr>
<td>3) Employee Benefits</td>
<td>3000-3999</td>
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<td>4) Books and Supplies</td>
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<td>0.00</td>
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<tr>
<td>5) Services and Other Operating Expenditures</td>
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<td>0.0%</td>
</tr>
<tr>
<td>6) Capital Outlay</td>
<td>6000-6999</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>8) Other Outgo - Transfers of Indirect Costs</td>
<td>7300-7399</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9) TOTAL, EXPENDITURES</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

## C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,585.56</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>

## D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
<td>5,000,403.00</td>
<td></td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>b) Transfers Out</td>
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<td></td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8979</td>
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<td>0.0%</td>
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<tr>
<td>b) Uses</td>
<td>7630-7699</td>
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<td></td>
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<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8980-8999</td>
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<td>0.0%</td>
</tr>
<tr>
<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>5,000,403.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>----------------------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>5,005,998.56</td>
<td>0.00</td>
<td>-100.0%</td>
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<tr>
<td>F. FUND BALANCE, RESERVES</td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1) Beginning Fund Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) As of July 1 - Unaudited</td>
<td>9791</td>
<td></td>
<td>2,438,192.52</td>
<td>7,444,191.08</td>
<td>205.3%</td>
</tr>
<tr>
<td>b) Audit Adjustments</td>
<td>9793</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>c) As of July 1 - Audited (F1a + F1b)</td>
<td></td>
<td></td>
<td>2,438,192.52</td>
<td>7,444,191.08</td>
<td>205.3%</td>
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<tr>
<td>d) Other Restatements</td>
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<td>0.0%</td>
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<td>e) Adjusted Beginning Balance (F1c + F1d)</td>
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<td></td>
<td>2,438,192.52</td>
<td>7,444,191.08</td>
<td>205.3%</td>
</tr>
<tr>
<td>2) Ending Balance, June 30 (E + F1e)</td>
<td></td>
<td></td>
<td>7,444,191.08</td>
<td>7,444,191.08</td>
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</tr>
<tr>
<td>Components of Ending Fund Balance</td>
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</tr>
<tr>
<td>a) Nonspendable</td>
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</tr>
<tr>
<td>Revolving Cash</td>
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<td>Prepaid Expenditures</td>
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<td>0.00</td>
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<td>0.0%</td>
</tr>
<tr>
<td>All Others</td>
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<tr>
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<tr>
<td>c) Committed</td>
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<td></td>
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</tr>
<tr>
<td>Stabilization Arrangements</td>
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## Ontario-Montclair Elementary
## San Bernardino County

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<td></td>
<td></td>
</tr>
<tr>
<td>INTERFUND TRANSFERS IN</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To: State School Building Fund/</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County School Facilities Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From: All Other Funds</td>
<td>8913</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other Authorized Interfund Transfers In</td>
<td>8919</td>
<td></td>
<td>5,000,403.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>(a) TOTAL, INTERFUND TRANSFERS IN</td>
<td></td>
<td></td>
<td>5,000,403.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>INTERFUND TRANSFERS OUT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To: State School Building Fund/</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County School Facilities Fund</td>
<td>7619</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other Authorized Interfund Transfers Out</td>
<td>7619</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>(b) TOTAL, INTERFUND TRANSFERS OUT</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
### Description

**OTHER SOURCES/USES**

#### SOURCES

- **Proceeds**
  - Proceeds from Sale/Lease-Purchase of Land/Buildings
  - Resource Code: 8953
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **Other Sources**
  - Transfers from Funds of Lapsed/Reorganized LEAs
  - Resource Code: 8965
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **Long-Term Debt Proceeds**
  - Proceeds from Certificates of Participation
  - Resource Code: 8971
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **Proceeds from Capital Leases**
  - Resource Code: 8972
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **Proceeds from Lease Revenue Bonds**
  - Resource Code: 8973
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **All Other Financing Sources**
  - Resource Code: 8979
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **(c) TOTAL SOURCES**
  - Resource Code: 
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

#### USES

- **Transfers of Funds from Lapsed/Reorganized LEAs**
  - Resource Code: 7651
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **(d) TOTAL USES**
  - Resource Code: 
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

#### CONTRIBUTIONS

- **Contributions from Unrestricted Revenues**
  - Resource Code: 8980
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **Contributions from Restricted Revenues**
  - Resource Code: 8990
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

- **(e) TOTAL CONTRIBUTIONS**
  - Resource Code: 
  - Object Code: 
  - 2013-14 Estimated Actuals: 0.00
  - 2014-15 Budget: 0.00
  - Percent Difference: 0.0%

### TOTAL OTHER FINANCING SOURCES/USES

- **(a - b + c - d + e)**
  - Resource Code: 
  - Object Code: 
  - 2013-14 Estimated Actuals: 5,000,403.00
  - 2014-15 Budget: 0.00
  - Percent Difference: -100.0%
## Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
</table>

### A. REVENUES

1. LCFF Sources  
   - Function Codes: 8010-8099  
   - Object Codes: 5.592.56  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

2. Federal Revenue  
   - Function Codes: 8100-8299  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

3. Other State Revenue  
   - Function Codes: 8300-8599  
   - Object Codes: 3.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

4. Other Local Revenue  
   - Function Codes: 8600-8799  
   - Object Codes: 5.592.56  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

5. TOTAL REVENUES  
   - Object Codes: 5.595.56  
   - 2014-15 Budget: 0.00  
   - Percent Difference: -100.0%

### B. EXPENDITURES (Objects 1000-7999)

1. Instruction  
   - Function Codes: 1000-1999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

2. Instruction - Related Services  
   - Function Codes: 2000-2999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

3. Pupil Services  
   - Function Codes: 3000-3999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

4. Ancillary Services  
   - Function Codes: 4000-4999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

5. Community Services  
   - Function Codes: 5000-5999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

6. Enterprise  
   - Function Codes: 6000-6999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

7. General Administration  
   - Function Codes: 7000-7999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

8. Plant Services  
   - Function Codes: 8000-8999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

9. Other Outgo  
   - Function Codes: 9000-9999  
   - Object Codes: Except  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

10. TOTAL EXPENDITURES  
    - Object Codes: 0.00  
    - 2014-15 Budget: 0.00  
    - Percent Difference: 0.0%

### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

- 2014-15 Budget: 5,595.56  
- Percent Difference: -100.0%

### D. OTHER FINANCING SOURCES/USES

1. Interfund Transfers  
   - a) Transfers In  
     - Function Codes: 8900-8929  
     - Object Codes: 5,000,403.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

   - b) Transfers Out  
     - Function Codes: 7600-7629  
     - Object Codes: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

2. Other Sources/Uses  
   - a) Sources  
     - Function Codes: 8930-8979  
     - Object Codes: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

   - b) Uses  
     - Function Codes: 7630-7699  
     - Object Codes: 0.00  
     - 2014-15 Budget: 0.00  
     - Percent Difference: 0.0%

3. Contributions  
   - Function Codes: 8980-8999  
   - Object Codes: 0.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%

4. TOTAL, OTHER FINANCING SOURCES/USES  
   - Object Codes: 5,000,403.00  
   - 2014-15 Budget: 0.00  
   - Percent Difference: 0.0%
## E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuas</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>5,005,988.56</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>

## F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

   a) As of July 1 - Unaudited
      Function Codes 9791
      Object Codes 9711
      Estimated Balance 2,438,192.52
      Budget 7,444,191.08
      Difference 205.3%

   b) Audit Adjustments
      Function Codes 9793
      Object Codes 9712
      Estimated Balance 0.00
      Budget 0.00
      Difference 0.0%

   c) As of July 1 - Audited (F1a + F1b)
      Function Codes 9795
      Object Codes 9712
      Estimated Balance 2,438,192.52
      Budget 7,444,191.08
      Difference 205.3%

   d) Other Restatements
      Function Codes 9795
      Object Codes 9712
      Estimated Balance 0.00
      Budget 0.00
      Difference 0.0%

   e) Adjusted Beginning Balance (F1c + F1d)
      Function Codes 9795
      Object Codes 9712
      Estimated Balance 2,438,192.52
      Budget 7,444,191.08
      Difference 205.3%

2) Ending Balance, June 30 (E + F1e)

   Components of Ending Fund Balance

   a) Nonspendable
      - Revolving Cash
        Function Codes 9711
        Object Codes 9711
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%
      - Stores
        Function Codes 9712
        Object Codes 9712
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%
    
   b) Restricted
      Function Codes 9740
      Object Codes 9740
      Estimated Balance 7,444,191.08
      Budget 7,444,191.08
      Difference 0.0%

   c) Committed
      - Stabilization Arrangements
        Function Codes 9750
        Object Codes 9750
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%
      - Other Commitments (by Resource/Object)
        Function Codes 9760
        Object Codes 9760
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%

   d) Assigned
      - Other Assignments (by Resource/Object)
        Function Codes 9780
        Object Codes 9780
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%

   e) Unassigned/Unappropriated
      - Reserve for Economic Uncertainties
        Function Codes 9789
        Object Codes 9789
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%
      - Unassigned/Unappropriated Amount
        Function Codes 9790
        Object Codes 9790
        Estimated Balance 0.00
        Budget 0.00
        Difference 0.0%
<table>
<thead>
<tr>
<th>Resource</th>
<th>Description</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>7710</td>
<td>State School Facilities Projects</td>
<td>7,444,191.08</td>
<td>7,444,191.08</td>
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</table>

Total, Restricted Balance

<table>
<thead>
<tr>
<th></th>
<th>Estimated Actuals</th>
<th>Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,444,191.08</td>
<td>7,444,191.08</td>
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### A. REVENUES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>8300-8599</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>8600-8799</td>
<td></td>
<td>13,939.00</td>
<td>12,524.00</td>
<td>-10.2%</td>
</tr>
<tr>
<td>5) TOTAL, REVENUES</td>
<td></td>
<td></td>
<td>13,939.00</td>
<td>12,524.00</td>
<td>-10.2%</td>
</tr>
</tbody>
</table>

### B. EXPENDITURES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>1) Certificated Salaries</td>
<td>1000-1999</td>
<td></td>
<td>0.00</td>
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<tr>
<td>2) Classified Salaries</td>
<td>2000-2999</td>
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<td>0.00</td>
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</tr>
<tr>
<td>3) Employee Benefits</td>
<td>3000-3999</td>
<td></td>
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</tr>
<tr>
<td>4) Books and Supplies</td>
<td>4000-4999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>5) Services and Other Operating Expenditures</td>
<td>5000-5999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>6) Capital Outlay</td>
<td>6000-6999</td>
<td></td>
<td>238,952.00</td>
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<td>-100.0%</td>
</tr>
<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
<td></td>
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<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>8) Other Outgo - Transfers of Indirect Costs</td>
<td>7300-7399</td>
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<td>0.0%</td>
</tr>
<tr>
<td>9) TOTAL, EXPENDITURES</td>
<td></td>
<td></td>
<td>238,952.00</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
</tbody>
</table>

### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BB)

(225,013.00) 12,524.00 -105.6%

### D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-8929</td>
<td></td>
<td>0.00</td>
<td>621,000.00</td>
<td>New</td>
</tr>
<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
<td></td>
<td>1,446,790.19</td>
<td>0.00</td>
<td>-100.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8979</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7699</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8980-8999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>(1,446,790.19)</td>
<td>621,000.00</td>
<td>-142.9%</td>
</tr>
</tbody>
</table>
## E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</td>
<td></td>
<td></td>
<td>(1,671,603.19)</td>
<td>633,524.00</td>
<td>-137.9%</td>
</tr>
</tbody>
</table>

## F. FUND BALANCE, RESERVES

1) Beginning Fund Balance
   a) As of July 1 - Unaudited
      9791
   b) Audit Adjustments
      9793
   c) As of July 1 - Audited (F1a + F1b)
      9791
   d) Other Restatements
      9795
   e) Adjusted Beginning Balance (F1c + F1d)
      9791

2) Ending Balance, June 30 (E + F1e)
   Components of Ending Fund Balance
   a) Nonspendable
      Revolving Cash  9711
      Stores  9712
      Prepaid Expenditures  9713
      All Others  9719
   b) Restricted  9740
   c) Committed
      Stabilization Arrangements  9750
      Other Commitments  9760
   d) Assigned
      Other Assignments  9780
   e) Unassigned/Unappropriated
      Reserve for Economic Uncertainties  9789
      Unassigned/Unappropriated Amount  9790

### Expenditures by Object

<table>
<thead>
<tr>
<th>Object Codes</th>
<th>Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>9791</td>
<td>5,288,163.02</td>
<td>3,616,359.83</td>
<td>-31.6%</td>
</tr>
<tr>
<td>9793</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9795</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9740</td>
<td>3,616,359.83</td>
<td>4,249,883.83</td>
<td>17.5%</td>
</tr>
<tr>
<td>9750</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9760</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9780</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9789</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>9790</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
## G. ASSETS

1) Cash
   a) in County Treasury
      9110  | 3,616,359.83
   b) in Banks
      9120  | 0.00
   c) in Revolving Fund
      9130  | 0.00
   d) with Fiscal Agent
      9135  | 0.00
   e) collections awaiting deposit
      9140  | 0.00

2) Investments
   9150  | 0.00

3) Accounts Receivable
   9200  | 0.00

4) Due from Grantor Government
   9290  | 0.00

5) Due from Other Funds
   9310  | 0.00

6) Stores
   9320  | 0.00

7) Prepaid Expenditures
   9330  | 0.00

8) Other Current Assets
   9340  | 0.00

9) TOTAL ASSETS
   9120  | 0.00

## H. DEFERRED OUTFLOWS OF RESOURCES

1) Deferred Outflows of Resources
   9490  | 0.00

2) TOTAL, DEFERRED OUTFLOWS
   0.00

## I. LIABILITIES

1) Accounts Payable
   9500  | 0.00

2) Due to Grantor Governments
   9590  | 0.00

3) Due to Other Funds
   9610  | 0.00

4) Current Loans
   9640  | 0.00

5) Unearned Revenue
   9650  | 0.00

6) TOTAL LIABILITIES
   0.00

## J. DEFERRED INFLOWS OF RESOURCES

1) Deferred Inflows of Resources
   9690  | 0.00

2) TOTAL, DEFERRED INFLOWS
   0.00

## K. FUND EQUITY

Ending Fund Balance, June 30

\[
(G9 + H2) - (J6 + J2) = 3,616,359.83
\]
## Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<td>0.0%</td>
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<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
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<td>0.0%</td>
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<td><strong>BOOKS AND SUPPLIES</strong></td>
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## Description

### SERVICES AND OTHER OPERATING EXPENDITURES

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<tr>
<td>Travel and Conferences</td>
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<td>Communications</td>
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<td>0.00</td>
<td>0.0%</td>
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</table>

**TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES**

| 0.00 | 0.00 | 0.0% |

### CAPITAL OUTLAY

| Land | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 6200 | 212,987.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | 6400 | 25,965.00 | 0.00 | -100.0% |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.0% |

**TOTAL, CAPITAL OUTLAY**

| 238,952.00 | 0.00 | -100.0% |

### OTHER OUTGO (excluding Transfers of Indirect Costs)

<table>
<thead>
<tr>
<th>Other Transfers Out</th>
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<tbody>
<tr>
<td>Transfers of Pass-Through Revenues</td>
</tr>
<tr>
<td>To Districts or Charter Schools</td>
</tr>
<tr>
<td>To County Offices</td>
</tr>
<tr>
<td>To JPAs</td>
</tr>
<tr>
<td>All Other Transfers Out to All Others</td>
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<tr>
<td>Debt Service</td>
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<tr>
<td>Debt Service - Interest</td>
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<tr>
<td>Other Debt Service - Principal</td>
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**TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)**

| 0.00 | 0.00 | 0.0% |

**TOTAL EXPENDITURES**

<p>| 238,952.00 | 0.00 | -100.0% |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTERFUND TRANSFERS IN</td>
<td></td>
<td>8912</td>
<td>0.00</td>
<td>821,000.00</td>
<td>New</td>
</tr>
<tr>
<td>From: General Fund/CSSF</td>
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<td>8912</td>
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<td>Other Authorized Interfund Transfers In</td>
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### Ontario-Montclair Elementary
San Bernardino County

#### July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects

#### Expenditures by Object

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>OTHER SOURCES/USES</td>
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<td>Proceeds</td>
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<td>Proceeds from Sale/Lease-Purchase of Land/Buildings</td>
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<td>0.00</td>
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<tr>
<td>TOTAL OTHER FINANCING SOURCES/USES</td>
<td>(a - b + c - d + e)</td>
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<td>(1,446,790.19)</td>
<td>621,000.00</td>
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</table>
## Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
</table>

### A. REVENUES

1) LCFF Sources 8010-8099
2) Federal Revenue 8100-8299
3) Other State Revenue 8300-8599
4) Other Local Revenue 8600-8799
5) TOTAL REVENUES

### B. EXPENDITURES (Objects 1000-7999)

1) Instruction 1000-1999
2) Instruction - Related Services 2000-2999
3) Pupil Services 3000-3999
4) Ancillary Services 4000-4999
5) Community Services 5000-5999
6) Enterprise 6000-6999
7) General Administration 7000-7999
8) Plant Services 8000-8999
9) Other Outgo 9000-9999
10) TOTAL EXPENDITURES

### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)

(225,013.00) 12,524.00 -105.6%

### D. OTHER FINANCING SOURCES/USES

1) Interfund Transfers
   a) Transfers In 8900-8929
   b) Transfers Out 7600-7629
2) Other Sources/Uses
   a) Sources 8930-8979
   b) Uses 7630-7699
3) Contributions 8980-8999
4) TOTAL OTHER FINANCING SOURCES/USES

(1,446,790.19) 621,000.00 0.0%
### E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

- **Description**: The net increase (decrease) in fund balance.
- **2013-14 Estimated Actuals**: (1,671,803.19)
- **2014-15 Budget**: 633,524.00
- **Percent Difference**: -137.9%

### F. FUND BALANCE, RESERVES

1) **Beginning Fund Balance**

   a) **As of July 1 - Unaudited**
      - **Function Codes**: 9751
      - **Object Codes**: 9740
      - **2013-14 Estimated Actuals**: 5,288,163.02
      - **2014-15 Budget**: 3,616,359.83
      - **Percent Difference**: -31.6%

   b) **Audit Adjustments**
      - **Function Codes**: 9753
      - **Object Codes**: 9760
      - **2013-14 Estimated Actuals**: 0.00
      - **2014-15 Budget**: 0.00
      - **Percent Difference**: 0.0%

   c) **As of July 1 - Audited (F1a + F1b)**
      - **Function Codes**: 9755
      - **Object Codes**: 9780
      - **2013-14 Estimated Actuals**: 5,288,163.02
      - **2014-15 Budget**: 3,616,359.83
      - **Percent Difference**: -31.6%

   d) **Other Restatements**
      - **Function Codes**: 9755
      - **Object Codes**: 9789
      - **2013-14 Estimated Actuals**: 0.00
      - **2014-15 Budget**: 0.00
      - **Percent Difference**: 0.0%

   e) **Adjusted Beginning Balance (F1c + F1d)**
      - **Function Codes**: 9755
      - **Object Codes**: 9790
      - **2013-14 Estimated Actuals**: 5,288,163.02
      - **2014-15 Budget**: 3,616,359.83
      - **Percent Difference**: -31.6%

2) **Ending Balance, June 30 (E + F1e)**

   **Components of Ending Fund Balance**

   a) **Nonspendable**
      - **Revolving Cash**
        - **Function Codes**: 9711
        - **Object Codes**: 9713
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%
      - **Stores**
        - **Function Codes**: 9712
        - **Object Codes**: 9719
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%
      - **Prepaid Expenditures**
        - **Function Codes**: 9713
        - **Object Codes**: 9719
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%
      - **All Others**
        - **Function Codes**: 9719
        - **Object Codes**: 9719
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%

   b) **Restricted**
      - **Function Codes**: 9740
      - **Object Codes**: 9789
      - **2013-14 Estimated Actuals**: 3,616,359.83
      - **2014-15 Budget**: 4,249,883.83
      - **Percent Difference**: 17.5%

   c) **Committed**
      - **Stabilization Arrangements**
        - **Function Codes**: 9750
        - **Object Codes**: 9789
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%
      - **Other Commitments (by Resource/Object)**
        - **Function Codes**: 9760
        - **Object Codes**: 9789
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%

   d) **Assigned**
      - **Other Assignments (by Resource/Object)**
        - **Function Codes**: 9780
        - **Object Codes**: 9789
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%

   e) **Unassigned/Unappropriated**
      - **Reserve for Economic Uncertainties**
        - **Function Codes**: 9789
        - **Object Codes**: 9789
        - **2013-14 Estimated Actuals**: 0.00
        - **2014-15 Budget**: 0.00
        - **Percent Difference**: 0.0%
<table>
<thead>
<tr>
<th>Resource</th>
<th>Description</th>
<th>2013-14 Estimated</th>
<th>2014-15 Budget</th>
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</thead>
<tbody>
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<td>9010</td>
<td>Other Restricted Local</td>
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<tr>
<td></td>
<td>Total, Restricted Balance</td>
<td>3,616,359.83</td>
<td>4,249,883.83</td>
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### A. REVENUES

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<th>Resource Codes</th>
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<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>2) Federal Revenue</td>
<td>8100-8299</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Other State Revenue</td>
<td>9300-6599</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) Other Local Revenue</td>
<td>9600-8799</td>
<td></td>
<td>2,023,970.86</td>
<td>4,646,235.00</td>
<td>129.7%</td>
</tr>
<tr>
<td>5) TOTAL REVENUES</td>
<td></td>
<td></td>
<td>2,023,970.86</td>
<td>4,646,235.00</td>
<td>129.7%</td>
</tr>
</tbody>
</table>

### B. EXPENSES

<table>
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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Certificated Salaries</td>
<td>1000-1999</td>
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<td>2) Classified Salaries</td>
<td>2000-2999</td>
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<td>66,540.82</td>
<td>57,917.00</td>
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<tr>
<td>3) Employee Benefits</td>
<td>3000-3999</td>
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<td>20,077.59</td>
<td>22,702.00</td>
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<tr>
<td>4) Books and Supplies</td>
<td>4000-4999</td>
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<td>41,185.19</td>
<td>7,300.00</td>
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<tr>
<td>5) Services and Other Operating Expenses</td>
<td>5000-5999</td>
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<td>3,295,474.89</td>
<td>3,429,658.00</td>
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<tr>
<td>6) Depreciation</td>
<td>6000-6999</td>
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<td>0.00</td>
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<td>0.0%</td>
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<tr>
<td>7) Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
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<tr>
<td>8) Other Outgo - Transfers of indirect Costs</td>
<td>7300-7399</td>
<td></td>
<td>0.00</td>
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<td>0.0%</td>
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<tr>
<td>9) TOTAL EXPENSES</td>
<td></td>
<td></td>
<td>3,423,278.59</td>
<td>3,517,617.00</td>
<td>2.8%</td>
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</table>

### C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1,399,307.73)</td>
<td></td>
<td></td>
<td>1,130,718.00</td>
<td>1,130,718.00</td>
<td>-180.8%</td>
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</tbody>
</table>

### D. OTHER FINANCING SOURCES/USES

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Transfers In</td>
<td>8900-6929</td>
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<td>1,002,003.00</td>
<td>1,017,000.00</td>
<td>1.5%</td>
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<tr>
<td>b) Transfers Out</td>
<td>7600-7629</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>2) Other Sources/Uses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a) Sources</td>
<td>8930-8979</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>b) Uses</td>
<td>7630-7699</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>3) Contributions</td>
<td>8980-6999</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td>4) TOTAL OTHER FINANCING SOURCES/USES</td>
<td></td>
<td></td>
<td>1,002,003.00</td>
<td>1,017,000.00</td>
<td>1.5%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>--------------------------</td>
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<tr>
<td>E. NET INCREASE (DECREASE) IN NETPOSITION (C + D4)</td>
<td></td>
<td></td>
<td>(397,324.73)</td>
<td>2,147,718.00</td>
<td>-840.6%</td>
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<td>F. NET POSITION</td>
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</tr>
<tr>
<td>1) Beginning Net Position</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>a) As of July 1 - Unaudited</td>
<td>9791</td>
<td></td>
<td>8,594,216.00</td>
<td>7,993,871.27</td>
<td>-7.0%</td>
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<tr>
<td>b) Audit Adjustments</td>
<td>9793</td>
<td></td>
<td>(203,040.00)</td>
<td>0.00</td>
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</tr>
<tr>
<td>c) As of July 1 - Audited (F1a + F1b)</td>
<td></td>
<td></td>
<td>8,391,176.00</td>
<td>7,993,871.27</td>
<td>-4.7%</td>
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<td>d) Other Restatements</td>
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<td>e) Adjusted Beginning Net Position (F1c + F1d)</td>
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<td></td>
<td>8,391,176.00</td>
<td>7,993,871.27</td>
<td>-4.7%</td>
</tr>
<tr>
<td>2) Ending Net Position, June 30 (E + F1e)</td>
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<td></td>
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</tr>
<tr>
<td>Components of Ending Net Position</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>a) Net Investment in Capital Assets</td>
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<tr>
<td>b) Restricted Net Position</td>
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<td>10,141,589.27</td>
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<td>c) Unrestricted Net Position</td>
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<td>0.0%</td>
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</tbody>
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G. ASSETS

1) Cash
   a) in County Treasury
      9110  |  7,993,871.27
   1) Fair Value Adjustment to Cash in County Treasury
      9111  |  0.00
   b) in Banks
      9120  |  0.00
   c) in Revolving Fund
      9130  |  0.00
   d) with Fiscal Agent
      9135  |  0.00
   e) collections awaiting deposit
      9140  |  0.00

2) Investments
   9150  |  0.00

3) Accounts Receivable
   9200  |  0.00

4) Due from Grantor Government
   9290  |  0.00

5) Due from Other Funds
   9310  |  0.00

6) Stores
   9320  |  0.00

7) Prepaid Expenditures
   9330  |  0.00

8) Other Current Assets
   9340  |  0.00

9) Fixed Assets
   a) Land
      9410  |  0.00
   b) Land Improvements
      9420  |  0.00
   c) Accumulated Depreciation - Land Improvements
      9425  |  0.00
   d) Buildings
      9430  |  0.00
   e) Accumulated Depreciation - Buildings
      9435  |  0.00
   f) Equipment
      9440  |  0.00
   g) Accumulated Depreciation - Equipment
      9445  |  0.00
   h) Work in Progress
      9450  |  0.00

10) TOTAL ASSETS
    7,993,871.27

H. DEFERRED OUTFLOWS OF RESOURCES

1) Deferred Outflows of Resources
   9490  |  0.00

2) TOTAL DEFERRED OUTFLOWS
   0.00
<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I. LIABILITIES</strong></td>
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<td>1) Accounts Payable</td>
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<td>2) Due to Grantor Governments</td>
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<td>3) Due to Other Funds</td>
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<td>4) Current Loans</td>
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<td>5) Unearned Revenue</td>
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<tr>
<td>6) Long-Term Liabilities</td>
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<tr>
<td>a) Net OPEB Obligation</td>
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<td>b) Compensated Absences</td>
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<td>c) COPs Payable</td>
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<td>d) Capital Leases Payable</td>
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<td>e) Lease Revenue Bonds Payable</td>
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<td>f) Other General Long-Term Liabilities</td>
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<td><strong>J. DEFERRED INFLOWS OF RESOURCES</strong></td>
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<td>1) Deferred Inflows of Resources</td>
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<td><strong>K. NET POSITION</strong></td>
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<tr>
<td>Net Position, June 30</td>
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</tr>
<tr>
<td>(G10 + H2) - (IT + J2)</td>
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<td></td>
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<td>7,983,871.27</td>
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</table>

California Dept of Education
SACS Financial Reporting Software - 2014.1.0
File: fund-e (Rev 03/13/2014)
<table>
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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td><strong>OTHER LOCAL REVENUE</strong></td>
<td></td>
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<tr>
<td>Other Local Revenue</td>
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<td>Sales</td>
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<td>Interest</td>
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<td>8660</td>
<td>23,486.83</td>
<td>19,190.00</td>
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<tr>
<td>Net Increase (Decrease) in the Fair Value of Investments</td>
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<td>Fees and Contracts</td>
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<td></td>
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</tr>
<tr>
<td>In-District Premiums/Contributions</td>
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<td>8674</td>
<td>2,000,000.00</td>
<td>4,629,045.00</td>
<td>131.5%</td>
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<td>All Other Fees and Contracts</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Other Local Revenue</td>
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<tr>
<td>All Other Local Revenue</td>
<td></td>
<td>8699</td>
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<tr>
<td>All Other Transfers In from All Others</td>
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<td>8799</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>TOTAL OTHER LOCAL REVENUE</strong></td>
<td></td>
<td></td>
<td>2,023,970.86</td>
<td>4,648,235.00</td>
<td>129.7%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td></td>
<td></td>
<td>2,023,970.86</td>
<td>4,648,235.00</td>
<td>129.7%</td>
</tr>
<tr>
<td>Description</td>
<td>Resource Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------------------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td><strong>CERTIFICATED SALARIES</strong></td>
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</tr>
<tr>
<td>Certificated Pupil Support Salaries</td>
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<td>0.00</td>
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<td>Certificated Supervisors' and Administrators' Salaries</td>
<td>1300</td>
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<tr>
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<td><strong>CLASSIFIED SALARIES</strong></td>
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<td>Classified Support Salaries</td>
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<td>Classified Supervisors' and Administrators' Salaries</td>
<td>2300</td>
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<td>Other Employee Benefits</td>
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<tr>
<td>----------------------------------------------------------------------------</td>
<td>----------------</td>
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<tr>
<td>SERVICES AND OTHER OPERATING EXPENSES</td>
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<td>Subagreements for Services</td>
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<td>Travel and Conferences</td>
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<td>0.0%</td>
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<tr>
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<td></td>
<td></td>
<td>3,423,278.59</td>
<td>3,517,517.00</td>
<td>2.8%</td>
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### INTERFUND TRANSFERS

#### INTERFUND TRANSFERS IN

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<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>Other Authorized Interfund Transfers In</td>
<td>8619</td>
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<td>1,002,003.00</td>
<td>1,017,000.00</td>
<td>1.5%</td>
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<tr>
<td>Total, INTERFUND TRANSFERS IN</td>
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<td>1.5%</td>
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#### INTERFUND TRANSFERS OUT

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
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<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>Other Authorized Interfund Transfers Out</td>
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<td>0.00</td>
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<td>Total, INTERFUND TRANSFERS OUT</td>
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### OTHER SOURCES/USES

#### SOURCES

<table>
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<th>Description</th>
<th>Resource Codes</th>
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<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>Other Sources</td>
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<tr>
<td>Transfers from Funds of Lapsed/Reorganized LEAs</td>
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#### USES

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<th>2014-15 Budget</th>
<th>Percent Difference</th>
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### CONTRIBUTIONS

<table>
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<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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</thead>
<tbody>
<tr>
<td>Contributions from Unrestricted Revenues</td>
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<td>Contributions from Restricted Revenues</td>
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**TOTAL, OTHER FINANCING SOURCES/USES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Resource Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a - b + c - d + e)</td>
<td></td>
<td></td>
<td>1,002,003.00</td>
<td>1,017,000.00</td>
<td>1.5%</td>
</tr>
<tr>
<td>Description</td>
<td>Function Codes</td>
<td>Object Codes</td>
<td>2013-14 Estimated Actuals</td>
<td>2014-15 Budget</td>
<td>Percent Difference</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>----------------</td>
<td>--------------</td>
<td>----------------------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td><strong>A. REVENUES</strong></td>
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<tr>
<td>1) LCFF Sources</td>
<td>8010-8099</td>
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<td>2) Federal Revenue</td>
<td>8100-8299</td>
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<td>3) Other State Revenue</td>
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<tr>
<td>4) Other Local Revenue</td>
<td>8800-8799</td>
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<td>2,023,970.86</td>
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<tr>
<td>5) TOTAL, REVENUES</td>
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<td></td>
<td>2,023,970.86</td>
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<td><strong>B. EXPENSES (Objects 1000-7999)</strong></td>
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<td>4) Ancillary Services</td>
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<td>5) Community Services</td>
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<tr>
<td>6) Enterprise</td>
<td>6000-6999</td>
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<td>7) General Administration</td>
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<td>8) Plant Services</td>
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<td>9) Other Outgo</td>
<td>9000-9999</td>
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<td>10) TOTAL, EXPENSES</td>
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<td>2.8%</td>
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<tr>
<td><strong>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</strong></td>
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<td></td>
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<td>1,130,718.00</td>
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<td>1) Interfund Transfers</td>
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</tr>
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<td>a) Transfers In</td>
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<td>b) Transfers Out</td>
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<td>2) Other Sources/Uses</td>
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<td>a) Sources</td>
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<td>3) Contributions</td>
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<td>4) TOTAL, OTHER FINANCING SOURCES/USES</td>
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<td>1,017,000.00</td>
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Ontario-Montclair Elementary
San Bernardino County

<table>
<thead>
<tr>
<th>Description</th>
<th>Function Codes</th>
<th>Object Codes</th>
<th>2013-14 Estimated Actuals</th>
<th>2014-15 Budget</th>
<th>Percent Difference</th>
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<tbody>
<tr>
<td>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</td>
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<td></td>
<td>(397,304.73)</td>
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<td>F. NET POSITION</td>
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<td>1) Beginning Net Position</td>
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<tr>
<td>a) As of July 1 - Unaudited</td>
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<td>b) Audit Adjustments</td>
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<td>c) As of July 1 - Audited (F1a + F1b)</td>
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<td>7,993,871.27</td>
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<td>d) Other Restatements</td>
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<td>e) Adjusted Beginning Net Position (F1c + F1d)</td>
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<tr>
<td>2) Ending Net Position, June 30 (E + F1e)</td>
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<td>a) Net Investment in Capital Assets</td>
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### A. DISTRICT

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**Ontario-Montclair Elementary**  
San Bernardino County  
2014-15 July 1 Budget (Single Adoption)  
AVERAGE DAILY ATTENDANCE  
36 67019 0000000  
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<td>b. County Group Home and Institution Pupils</td>
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<td>c. Juvenile Halls, Homes, and Camps</td>
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<td>d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)</td>
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<td>d. Special Education Extended Year-NPS/LCI</td>
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### G. 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.

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<td>b. County Group Home and Institution Pupils</td>
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<th>Other State Revenues</th>
<th>Other Local Revenues</th>
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<th>TOTAL NET CASHFLOW</th>
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### E. NET CASHFLOW

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**PROJECTED MONTHLY CASHFLOW**

**Adopted Budget 2014-15**

**GENERAL FUND**

2014-15 Cash Flow Analysis

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<th>APRIL</th>
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<th>TOTAL</th>
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</thead>
<tbody>
<tr>
<td>Revenue Limit:</td>
<td>Property Tax 8010-8099</td>
<td>378,326.00</td>
<td>280,203.00</td>
<td>2,797,285.00</td>
<td>228,910.00</td>
<td>3,369,470.00</td>
<td>-</td>
<td>13,004,751.00</td>
</tr>
<tr>
<td>Revenue Limit:</td>
<td>State Aid 8010-8099</td>
<td>12,146,640.00</td>
<td>12,146,640.00</td>
<td>12,146,640.00</td>
<td>12,146,640.00</td>
<td>12,146,640.00</td>
<td>12,146,642.00</td>
<td>134,982,670.00</td>
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<tr>
<td>Revenue Limit:</td>
<td>EPA 8010-8099</td>
<td>5,145,346.00</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>20,581,392.00</td>
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<tr>
<td>Revenue Limit:</td>
<td>Other 8010-8099</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revenue Limit:</td>
<td>Federal Revenues 8100-8299</td>
<td>178,120.00</td>
<td>1,661,863.00</td>
<td>268,759.00</td>
<td>2,048,651.00</td>
<td>3,499,384.00</td>
<td>-</td>
<td>712,356.00</td>
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<tr>
<td>Revenue Limit:</td>
<td>Other State Revenues 8300-8599</td>
<td>65,283.00</td>
<td>1,032,280.00</td>
<td>1,422,677.00</td>
<td>86,139.00</td>
<td>1,587,334.00</td>
<td>917,023.00</td>
<td>14,112,715.00</td>
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<tr>
<td>Revenue Limit:</td>
<td>Other Local Revenues 8600-8799</td>
<td>1,116,799.00</td>
<td>1,588,539.00</td>
<td>1,553,399.00</td>
<td>746,616.00</td>
<td>266,728.00</td>
<td>2,219,807.00</td>
<td>13,403,330.00</td>
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<tr>
<td>Revenue Limit:</td>
<td>Interfund Transfers In 8800-8929</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Revenue Limit:</td>
<td>All Other Financing Sources 8930-8979</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>967,821.00</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>13,885,168.00</td>
<td>21,854,892.00</td>
<td>18,248,630.00</td>
<td>15,256,956.00</td>
<td>14,856,065.00</td>
<td>15,995,828.00</td>
<td>210,601,948.00</td>
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</tbody>
</table>

### C. DISBURSEMENTS

<table>
<thead>
<tr>
<th>Item</th>
<th>FEBRUARY</th>
<th>MARCH</th>
<th>APRIL</th>
<th>MAY</th>
<th>JUNE</th>
<th>ACCRUAL</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificated Salary 1000-1999</td>
<td>11,782,252.00</td>
<td>10,080,339.00</td>
<td>8,945,068.00</td>
<td>9,839,263.00</td>
<td>16,168,600.00</td>
<td>10,024,623.00</td>
<td>109,105,313.00</td>
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<tr>
<td>Classified Salary 2000-2999</td>
<td>2,580,011.00</td>
<td>2,711,096.00</td>
<td>2,718,052.00</td>
<td>2,418,523.00</td>
<td>1,842,941.00</td>
<td>544,146.00</td>
<td>28,754,714.00</td>
</tr>
<tr>
<td>Employee Benefits 3000-3999</td>
<td>3,938,494.00</td>
<td>3,696,866.00</td>
<td>3,570,709.00</td>
<td>3,577,602.00</td>
<td>2,528,780.00</td>
<td>6,358,778.00</td>
<td>40,769,761.00</td>
</tr>
<tr>
<td>Supplies 4000-4999</td>
<td>537,220.00</td>
<td>372,690.00</td>
<td>3,208,968.00</td>
<td>1,012,523.00</td>
<td>418,861.00</td>
<td>5,849,861.00</td>
<td>16,638,319.00</td>
</tr>
<tr>
<td>Services 5000-5999</td>
<td>1,366,454.00</td>
<td>1,444,892.00</td>
<td>2,090,832.00</td>
<td>1,461,036.00</td>
<td>1,953,481.00</td>
<td>2,050,717.00</td>
<td>20,422,826.00</td>
</tr>
<tr>
<td>Capital Outlays 6000-6999</td>
<td>(5,964.00)</td>
<td>5,650.00</td>
<td>22,523.00</td>
<td>-</td>
<td>-</td>
<td>624,417.00</td>
<td>1,249,100.00</td>
</tr>
<tr>
<td>Other Outgo Excl Indirect 7100-7299</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(281,898.00)</td>
<td>(281,898.00)</td>
</tr>
<tr>
<td>Other Outgo Indirect 7300-7399</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interfund Transfers Out 7600-7629</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,782,494.00</td>
<td>1,782,494.00</td>
</tr>
<tr>
<td>All Other Financing Uses 7630-7699</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>20,200,467.00</td>
<td>18,144,506.00</td>
<td>21,457,072.00</td>
<td>18,276,937.00</td>
<td>16,662,747.00</td>
<td>25,180,844.00</td>
<td>208,674,674.00</td>
</tr>
</tbody>
</table>

### D. ASSETS/LIABILITIES

<table>
<thead>
<tr>
<th>Item</th>
<th>FEBRUARY</th>
<th>MARCH</th>
<th>APRIL</th>
<th>MAY</th>
<th>JUNE</th>
<th>ACCRUAL</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash not in County Treasury</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>75,000.00</td>
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<tr>
<td>Accounts Payable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL NET ASSETS/LIABILITIES</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### E. NET CASHFLOW

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection (6,315,299.00)</th>
<th>Projection 3,710,360.00</th>
<th>Projection (3,208,442.00)</th>
<th>Projection (3,019,861.00)</th>
<th>Projection (3,856,682.00)</th>
<th>Projection TOTAL</th>
</tr>
</thead>
</table>

### F. ENDING CASH

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 50,654,970.00</th>
<th>Projection 64,365,356.00</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection 54,300,251.00</th>
</tr>
</thead>
</table>

**Projection Projection Projection**

**MARCH**

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 60,654,970.00</th>
<th>Projection 64,365,356.00</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection TOTAL</th>
</tr>
</thead>
</table>

**APRIL**

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 64,365,356.00</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection 54,300,251.00</th>
</tr>
</thead>
</table>

**MARCH**

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 60,654,970.00</th>
<th>Projection 64,365,356.00</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection TOTAL</th>
</tr>
</thead>
</table>

**APRIL**

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 64,365,356.00</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection 54,300,251.00</th>
</tr>
</thead>
</table>

**MAY**

<table>
<thead>
<tr>
<th>Month</th>
<th>Projection 61,156,914.00</th>
<th>Projection 58,136,933.00</th>
<th>Projection 54,300,251.00</th>
</tr>
</thead>
</table>
### PART I: CURRENT EXPENSE FORMULA

<table>
<thead>
<tr>
<th>Total Expense for Year (1)</th>
<th>EDP No</th>
<th>Reductions (See Note 1)</th>
<th>EDP No</th>
<th>Current Expense of Education (Col 1 - Col 2)</th>
<th>EDP No</th>
<th>Reductions (Extracted) (See Note 2)</th>
<th>EDP No</th>
<th>Reductions (Overrides)* (See Note 2)</th>
<th>EDP No</th>
<th>Current Expense-Part II (Col 3 - Col 4)</th>
<th>EDP No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 - Certified Salaries</td>
<td>109,105,312.00</td>
<td>301</td>
<td>0.00</td>
<td>109,105,312.00</td>
<td>305</td>
<td>55,371.00</td>
<td>307</td>
<td>109,656,841.00</td>
<td>309</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2000 - Classified Salaries</td>
<td>29,754,714.00</td>
<td>311</td>
<td>138.00</td>
<td>29,754,576.00</td>
<td>315</td>
<td>2,272,440.00</td>
<td>317</td>
<td>27,482,136.00</td>
<td>319</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3000 - Employee Benefits (Excluding 3800)</td>
<td>40,789,734.00</td>
<td>321</td>
<td>29.00</td>
<td>40,789,734.00</td>
<td>326</td>
<td>960,007.00</td>
<td>327</td>
<td>39,829,727.00</td>
<td>329</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4000 - Books, Supplies Equip Replace, (6000)</td>
<td>18,653,588.16</td>
<td>331</td>
<td>0.00</td>
<td>16,653,588.16</td>
<td>335</td>
<td>1,839,070.38</td>
<td>337</td>
<td>14,814,082.78</td>
<td>339</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5000 - Services, &amp; 7300 - Indirect Costs</td>
<td>19,905,491.31</td>
<td>341</td>
<td>311,443.00</td>
<td>19,594,048.31</td>
<td>345</td>
<td>5,277,696.00</td>
<td>347</td>
<td>14,319,952.31</td>
<td>349</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>215,897,258.47</strong></td>
<td><strong>365</strong></td>
<td>****</td>
<td><strong>215,897,258.47</strong></td>
<td><strong>365</strong></td>
<td>****</td>
<td><strong>365</strong></td>
<td><strong>204,993,137.00</strong></td>
<td><strong>369</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**Note 2** - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1160), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

### PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)

<table>
<thead>
<tr>
<th>Object</th>
<th>EDP No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Teacher Salaries as Per EC 41011</td>
<td>100</td>
</tr>
<tr>
<td>2. Salaries of Instructional Aides Per EC 41011</td>
<td>2100</td>
</tr>
<tr>
<td>3. STRS.</td>
<td>3101 &amp; 3102</td>
</tr>
<tr>
<td>4. PERS.</td>
<td>3201 &amp; 3202</td>
</tr>
<tr>
<td>5. OASDI - Regular, Medicare and Alternative (EC 41372)</td>
<td>3301 &amp; 3302</td>
</tr>
<tr>
<td>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).</td>
<td></td>
</tr>
<tr>
<td>6. Health &amp; Welfare Benefits (EC 41372)</td>
<td>3401 &amp; 3402</td>
</tr>
<tr>
<td>7. Unemployment Insurance.</td>
<td>3501 &amp; 3502</td>
</tr>
<tr>
<td>8. Workers' Compensation Insurance.</td>
<td>3601 &amp; 3602</td>
</tr>
<tr>
<td>9. OPEB, Active Employees (EC 41372).</td>
<td>3751 &amp; 3752</td>
</tr>
<tr>
<td>10. Other Benefits (EC 22310).</td>
<td>3901 &amp; 3902</td>
</tr>
<tr>
<td><strong>TOTAL SALARIES AND BENEFITS</strong></td>
<td></td>
</tr>
<tr>
<td><strong>11. SUBTOTAL: Salaries and Benefits (Sum Lines 1 - 10).</strong></td>
<td></td>
</tr>
<tr>
<td><strong>12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2....</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>14. TOTAL SALARIES AND BENEFITS.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 367 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.</strong></td>
<td></td>
</tr>
</tbody>
</table>

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Minimum percentage required (60% elementary, 55% unified, 50% high)</td>
<td>60.00%</td>
</tr>
<tr>
<td>2. Percentage spent by this district (Part II, Line 15)</td>
<td>61.65%</td>
</tr>
<tr>
<td>3. Percentage below the minimum (Part III, Line 1 minus Line 2)</td>
<td>0.00%</td>
</tr>
<tr>
<td>4. Districts Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)</td>
<td>204,993,137.09</td>
</tr>
<tr>
<td>5. Deficiency Amount (Part III, Line 3 times Line 4)</td>
<td>0.00</td>
</tr>
</tbody>
</table>
## A. REVENUES AND OTHER FINANCING SOURCES

<table>
<thead>
<tr>
<th>Description</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LCFF/Revenue Limit Sources</td>
<td>8010-8999</td>
<td>23.15%</td>
<td>172,173,842.00</td>
<td>2.15%</td>
<td>176,055,028.00</td>
</tr>
<tr>
<td>2. Federal Revenues</td>
<td>8100-8299</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>3. Other State Revenues</td>
<td>8300-8599</td>
<td>0.00%</td>
<td>3,511,418.00</td>
<td>0.00%</td>
<td>3,511,418.00</td>
</tr>
<tr>
<td>4. Other Local Revenues</td>
<td>8500-8799</td>
<td>0.00%</td>
<td>537,551.00</td>
<td>0.00%</td>
<td>537,551.00</td>
</tr>
<tr>
<td>5. Other Financing Sources</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>a. Transfers In</td>
<td>8900-8929</td>
<td>1.00%</td>
<td>967,821.00</td>
<td>0.00%</td>
<td>967,821.00</td>
</tr>
<tr>
<td>b. Other Sources</td>
<td>8930-8979</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>c. Contributions</td>
<td>8980-8999</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>6. Total (Sum lines A1 thru A5)</td>
<td>-</td>
<td>-</td>
<td>152,937,109.74</td>
<td>1.00%</td>
<td>155,994,220.00</td>
</tr>
</tbody>
</table>

## B. EXPENDITURES AND OTHER FINANCING USES

<table>
<thead>
<tr>
<th>Description</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Certificated Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>a. Base Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>b. Step &amp; Column Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>c. Cost-of-Living Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>d. Other Adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>e. Total Certificated Salaries (Sum lines B1a thru B1d)</td>
<td>1000-1999</td>
<td>2.06%</td>
<td>8,265,509.00</td>
<td>1.94%</td>
<td>8,647,820.00</td>
</tr>
<tr>
<td>2. Classified Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>a. Base Salaries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>b. Step &amp; Column Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>c. Cost-of-Living Adjustment</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>d. Other Adjustments</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>e. Total Classified Salaries (Sum lines B2a thru B2d)</td>
<td>2000-2999</td>
<td>2.39%</td>
<td>19,016,461.00</td>
<td>1.74%</td>
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<td>3. Employee Benefits</td>
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</tr>
<tr>
<td>4. Books and Supplies</td>
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<td>5. Services and Other Operating Expenditures</td>
<td>-</td>
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<td>6. Capital Outlay</td>
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<td>8. Other Outgo - Transfers of Indirect Costs</td>
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<td>9. Other Financing Uses</td>
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<tr>
<td>b. Other Uses</td>
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<tr>
<td>10. Other Adjustments (Explain in Section F below)</td>
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<td>11. Total (Sum lines H1 thru H10)</td>
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<td>-</td>
<td>152,213,944.05</td>
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## C. NET INCREASE (DECREASE) IN FUND BALANCE

<table>
<thead>
<tr>
<th>Description</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Line A6 minus line H1)</td>
<td>-</td>
<td>-</td>
<td>1,276,834.31</td>
<td>0.03%</td>
<td>1,062,203.00</td>
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## D. FUND BALANCE

<table>
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<th>Description</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (E)</th>
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<tbody>
<tr>
<td>1. Net Beginning Fund Balance (Form 01, line F1e)</td>
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<td>-</td>
<td>56,937,109.84</td>
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<td>56,271,555.33</td>
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<td>2. Ending Fund Balance (Sum lines C and D1)</td>
<td>-</td>
<td>-</td>
<td>35,666,275.53</td>
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<td>56,271,555.33</td>
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<td>3. Components of Ending Fund Balance</td>
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</tr>
<tr>
<td>a. Nonspendable</td>
<td>9710-9719</td>
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<td>348,545.00</td>
<td>-</td>
<td>348,545.00</td>
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<td>b. Restricted</td>
<td>9740</td>
<td>-</td>
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<tr>
<td>c. Committed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1. Stabilization Arrangements</td>
<td>9750</td>
<td>-</td>
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<td>0.00</td>
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<td>2. Other Commitments</td>
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<td>d. Assigned</td>
<td>9780</td>
<td>-</td>
<td>0.00</td>
<td>-</td>
<td>0.00</td>
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<tr>
<td>e. Unassigned/Unappropriated</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1. Reserve for Economic Uncertainties</td>
<td>9789</td>
<td>-</td>
<td>5,384,727.00</td>
<td>-</td>
<td>6,247,820.00</td>
</tr>
<tr>
<td>2. Unassigned/Unappropriated</td>
<td>9790</td>
<td>-</td>
<td>48,727,203.53</td>
<td>-</td>
<td>48,446,346.53</td>
</tr>
<tr>
<td>4. Total Components of Ending Fund Balance</td>
<td>-</td>
<td>-</td>
<td>55,666,275.53</td>
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<td>55,209,252.53</td>
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## E. AVAILABLE RESERVES

<table>
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<th>Object Codes</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-D/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-F/C)</th>
<th>2016-17 Projection (E)</th>
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<tr>
<td><strong>1. General Fund</strong></td>
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</tr>
<tr>
<td>a. Stabilization Arrangements</td>
<td>9750</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>b. Reserve for Economic Uncertainties</td>
<td>9789</td>
<td>6,584,727.00</td>
<td>6,247,820.00</td>
<td>6,414,461.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Unassigned/Unappropriated</td>
<td>9790</td>
<td>48,727,003.53</td>
<td>49,675,190.53</td>
<td></td>
<td>48,446,346.53</td>
<td></td>
</tr>
<tr>
<td>(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Stabilization Arrangements</td>
<td>9750</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Reserve for Economic Uncertainties</td>
<td>9789</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Unassigned/Unappropriated</td>
<td>9790</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>3. Total Available Reserves (Sum lines E1a thru E2c)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>55,311,730.53</td>
<td>55,923,010.93</td>
<td>54,860,807.53</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## 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 B14, B34, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please refer to MYP Assumptions Attachment.
### Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Object Codes</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. REVENUES AND OTHER FINANCING SOURCES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. LCFF/Revenue Limit Sources</td>
<td>8100-8299</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>2. Federal Revenues</td>
<td>8100-8299</td>
<td>13,569,269.00</td>
<td>0.00%</td>
<td>13,569,269.00</td>
<td>0.00%</td>
<td>13,569,269.00</td>
</tr>
<tr>
<td>3. Other State Revenues</td>
<td>8310-8599</td>
<td>16,601,298.00</td>
<td>-41.38%</td>
<td>6,214,103.00</td>
<td>0.00%</td>
<td>5,214,103.00</td>
</tr>
<tr>
<td>4. Other Local Revenues</td>
<td>8610-8799</td>
<td>12,865,779.00</td>
<td>0.00%</td>
<td>12,865,779.00</td>
<td>0.00%</td>
<td>12,865,779.00</td>
</tr>
<tr>
<td>5. Other Financing Sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Transfers In</td>
<td>8909-8929</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>b. Other Sources</td>
<td>8930-8999</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.00</td>
</tr>
<tr>
<td>c. Contributions</td>
<td>8909-8999</td>
<td>22,628,491.26</td>
<td>0.00%</td>
<td>22,628,491.00</td>
<td>0.00%</td>
<td>22,628,491.00</td>
</tr>
<tr>
<td>6. Total (Sum lines A1 thru A5e)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>59,664,837.26</td>
</tr>
</tbody>
</table>

### B. EXPENDITURES AND OTHER FINANCING USES

| 1. Certified Salaries | | | | | | |
| a. Base Salaries | | | | | | 24,836,803.06 | 19,048,092.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | (5,288,711.00) |
| e. Total Certified Salaries (Sum lines B1a thru B1d) | 1000-1999 | 24,836,803.06 | -23.31% | 19,048,092.00 | 0.00% | 19,048,092.00 |

| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | | | 10,728,233.00 | 10,643,104.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | (95,149.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2099 | 10,734,253.08 | -9.89% | 10,643,104.00 | 0.00% | 10,643,104.00 |

| 3. Employee Benefits | 3000-3099 | 9,931,524.00 | -7.09% | 9,227,317.00 | 0.00% | 9,227,317.00 |

| 4. Books and Supplies | 4000-4999 | 6,906,590.16 | -57.40% | 2,942,386.00 | 0.00% | 2,942,386.00 |

| 5. Services and Other Operating Expenditures | 5000-5999 | 11,591,333.00 | -9.31% | 10,511,666.00 | 0.00% | 10,511,666.00 |

| 6. Capital Outlay | 6000-6999 | 1,197,000.00 | -4.18% | 1,147,000.00 | 0.00% | 1,147,000.00 |

| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |

| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 3,075,151.26 | -15.29% | 1,758,078.46 | 0.00% | 1,758,078.46 |

| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7620-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |

| 10. Other Adjustments (Explain in Section F below) | | | | | | |

| 11. Total (Sum lines B1 thru B10) | | | | | | 67,276,954.42 | -17.84% | 55,277,642.00 | 0.00% | 55,277,642.00 |

### C. NET INCREASE (DECREASE) IN FUND BALANCE

| (Line A6 minus line B11) | (7,612,117.16) | (1.46) | 0.00 |

### D. FUND BALANCE

| 1. Net Beginning Fund Balance (Form 01, line F1e) | 7,612,117.16 | 1.46 | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | 0.00 |

| 3. Components of Ending Fund Balance | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | |
| b. Restricted | 9740 | 1.46 | | |
| c. Committed | | | | |
| 1. Stabilization Arrangements | 9750 | | | |
| 2. Other Commitments | 9760 | | | |
| d. Assigned | 9780 | | | |
| e. Unassigned/Unappropriated | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | |
| f. Total Components of Ending Fund Balance | | 1.46 | 0.00 | 0.00 |

(Line D3f must agree with line D2)
E. AVAILABLE RESERVES

1. General Fund
   a. Stabilization Arrangements
   b. Reserve for Economic Uncertainties
   c. Unassigned/Unappropriated

2. Special Reserve Fund - Noncapital Outlay (Fund 17)
   a. Stabilization Arrangements
   b. Reserve for Economic Uncertainties
   c. Unassigned/Unappropriated

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.

Please refer to MYP Assumptions Attachment
<table>
<thead>
<tr>
<th>Description</th>
<th>Object Codes</th>
<th>2014-15 Budget (Form 01)</th>
<th>% Change (Cols. C-A/A)</th>
<th>2015-16 Projection (C)</th>
<th>% Change (Cols. E-C/C)</th>
<th>2016-17 Projection (D)</th>
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<tbody>
<tr>
<td><strong>A. REVENUES AND OTHER FINANCING SOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. LCFF/Revenue Limit Sources</td>
<td>810-8099</td>
<td>168,548,811.00</td>
<td>-2.15%</td>
<td>172,173,842.00</td>
<td>2.25%</td>
<td>176,055,028.00</td>
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<td>2. Federal Revenues</td>
<td>810-8299</td>
<td>13,569,269.00</td>
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<td>13,569,269.00</td>
<td>0.00%</td>
<td>13,569,269.00</td>
</tr>
<tr>
<td>3. Other State Revenues</td>
<td>830-8599</td>
<td>19,116,716.00</td>
<td>-51.09%</td>
<td>9,725,321.00</td>
<td>0.00%</td>
<td>9,725,321.00</td>
</tr>
<tr>
<td>4. Other Local Revenues</td>
<td>8600-8799</td>
<td>13,403,220.00</td>
<td>0.00%</td>
<td>13,403,220.00</td>
<td>0.00%</td>
<td>13,403,220.00</td>
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<td>5. Other Financing Sources</td>
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</tr>
<tr>
<td>a. Transfers In</td>
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<td>c. Contributions</td>
<td>8990-8999</td>
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<td>0.00%</td>
<td>0.00</td>
<td>0.00%</td>
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<td>6. Total (Sum lines A1 thru A5)</td>
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<tr>
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<td>210,601,947.00</td>
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<td><strong>B. EXPENDITURES AND OTHER FINANCING USES</strong></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>a. Base Salaries</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>b. Step &amp; Column Adjustment</td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<td>c. Cost-of-Living Adjustment</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Other Adjustments</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
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<td>e. Total Certified Salaries (Sum lines B1a thru B1d)</td>
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<td>109,105,312.00</td>
<td>-3.02%</td>
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<td>1.59%</td>
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<td>a. Base Salaries</td>
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<td></td>
</tr>
<tr>
<td>b. Step &amp; Column Adjustment</td>
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</tr>
<tr>
<td>d. Other Adjustments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Total Classified Salaries (Sum lines B2a thru B2d)</td>
<td>2000-2999</td>
<td>29,754,714.00</td>
<td>1.21%</td>
<td>30,114,702.00</td>
<td>1.13%</td>
<td>30,453,228.00</td>
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<td>3. Employee Benefits</td>
<td>3000-3999</td>
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<td>41,918,576.00</td>
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<td>6005-6999</td>
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<td>7. Other Outgo (excluding Transfers of Indirect Costs)</td>
<td>7100-7299, 7400-7499</td>
<td>265,436.00</td>
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<td>7300-7399</td>
<td>(547,334.00)</td>
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<td>a. Transfers Out</td>
<td>7600-7629</td>
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<td>7650-7699</td>
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<td>11. Total (Sum lines B1 thru B10)</td>
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<td>210,490,898.47</td>
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<td>208,260,683.46</td>
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<td>(Line A6 minus line B11)</td>
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<td>(8,888,951.47)</td>
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<td>611,278.54</td>
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<td>64,540,228.46</td>
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<td>a. Nonspendable</td>
<td>9710-9719</td>
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<td>d. Assigned</td>
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<td>e. Unassigned/Unappropriated</td>
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<td>6,247,202.00</td>
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<td>2. Unassigned/Unappropriated</td>
<td>9790</td>
<td>48,727,005.53</td>
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<td>49,675,190.53</td>
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<td>f. Total Components of Ending Fund Balance</td>
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<td>(Line D1 minus line D2)</td>
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<td>56,271,553.53</td>
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E. AVAILABLE RESERVES

1. General Fund
   a. Stabilization Arrangements
   b. Reserve for Economic Uncertainties
   c. Unassigned/Unappropriated
   d. Negative Restricted Ending Balances

2. Special Reserve Fund - Noncapital Outlay (Fund 17)
   a. Stabilization Arrangements
   b. Reserve for Economic Uncertainties
   c. Unassigned/Unappropriated

3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)

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 (SELP A):
   a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
      No
   b. If you are the SELPA AU and are excluding special education pass-through funds:
      1. Enter the name(s) of the SELPA(s):

2. Special education pass-through funds
   (Column A: Fund 10, resources 3300-3499 and 5700-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)

2. District ADA
   Used to determine the reserve standard percentage level on line F3d
   (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)

3. Calculating the Reserves
   a. Expenditures and Other Financing Uses (Line B11)
   b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)
   c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)
   d. Reserve Standard Percentage Level
      (Refer to Form O1CS, Criterion 10 for calculation details)
      2%
   e. Reserve Standard - By Percent (Line F3c times F3d)
   f. Reserve Standard - By Amount
      (Refer to Form O1CS, Criterion 10 for calculation details)
      6,584,736.95
   g. Reserve Standard (Greater of Line F3e or F3f)
   h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)
      YES

California Dept of Education
SACS Financial Reporting Software - 2014.1.0
File: myp (Rev 03/21/2014)
## Unrestricted General Fund Explanations

<table>
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<tr>
<th>Description</th>
<th>Estimated Actuals 2013-14</th>
<th>Adopted Budget 2014-15</th>
<th>Subsequent Yr 1 2015-16</th>
<th>Subsequent Yr 2 2016-17</th>
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<td><strong>LCCF Sources</strong></td>
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<td>1415 (ADA 22,005; COLA 0.80%; GAP DOF 28.05%)</td>
<td>147,243,720</td>
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<td>21,305,091</td>
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<td>1314 to 1415 RRM (2% to 2.4%) Increase</td>
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<td>1315 to 1415 QEIA Decrease</td>
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<td>S&amp;C (includes contribution programs) MGMT</td>
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<td>1314 to 1415 15 Minutes of Instruction Impact ongoing</td>
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<td>1314 to 1415 1% Salary Increase ongoing</td>
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### Unrestricted General Fund Explanations

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<th>Subsequent Yr 2 2016-17</th>
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### Summary of Interfund Activities for All Funds

**Description** | **Direct Costs - Interfund Transfers In** | **Interfund Transfers Out** | **Indirect Costs - Interfund Transfers In** | **Interfund Transfers Out** | **Due From Other Funds** | **Due To Other Funds** |
--- | --- | --- | --- | --- | --- | --- |
01 GENERAL FUND | 45,028.00 | 0.00 | 0.00 | (547,334.00) | 867,021.00 | 1,782,484.00 |
02 CHARTER SCHOOLS SPECIAL REVENUE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
03 SPECIAL EDUCATION PASS-THROUGH FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
04 ADULT EDUCATION FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
05 CHILD DEVELOPMENT FUND | 9,300.00 | 0.00 | 97,334.00 | 0.00 | 144,454.00 | 0.00 |
06 CAFETERIA SPECIAL REVENUE FUND | 0.00 | (84,326.00) | 450,000.00 | 0.00 | 0.00 | 0.00 |
07 DEFERRED MAINTENANCE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
08 PULP TRANSPORTATION EQUIPMENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
09 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
10 SCHOOL BUS EMISSIONS REDUCTION FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
11 FOUNDATION SPECIAL REVENUE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
12 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
13 BUILDING FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
14 COUNTY SCHOOL FACILITIES FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
15 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
16 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
17 ROAD INTEREST AND REDEMPTION FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
18 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
19 TAX OVERRIDE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
20 DEBT SERVICE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
21 FOUNDATION PERMANENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
22 CAFETERIA ENTERPRISE FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

*California Dept of Education*

SACS Financial Reporting Software - 2014.1.0

File: sas (Rev 04/08/2013)

Page 1 of 2

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</tr>
<tr>
<td>Expenditure Detail</td>
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<tr>
<td>Other Sources/Uses Detail</td>
<td></td>
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<tr>
<td>Fund Reconciliation</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>64,328.00</td>
<td>64,328.00</td>
<td>547,754.00</td>
<td>547,754.00</td>
<td>2,760,315.00</td>
<td>2,760,315.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

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

<table>
<thead>
<tr>
<th>Percentage Level</th>
<th>District ADA</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.0%</td>
<td>0 to 300</td>
</tr>
<tr>
<td>2.0%</td>
<td>301 to 1,000</td>
</tr>
<tr>
<td>1.0%</td>
<td>1,001 and over</td>
</tr>
</tbody>
</table>

   District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):
   
   21,974

   District's ADA Standard Percentage Level:
   
   1.0%

1A. **Calculating the District's ADA Variances**

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

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

   **Fiscal Year** | Revenue Limit (Funded) ADA | Estimated Funded ADA | ADA Variance Level | Status |
   ---------------|-----------------------------|----------------------|--------------------|--------|
   Third Prior Year (2011-12) | 22,019.57 | 22,119.21 | N/A | Met |
   Second Prior Year (2012-13) | 22,090.33 | 22,202.45 | N/A | Met |
   First Prior Year (2013-14) | 22,233.44 | 22,144.55 | 0.4% | Met |
   Budget Year (2014-15) | 22,144.55 |               |              |       |

1B. **Comparison of District ADA to the Standard**

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

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

   **Explanation:**
   (required if NOT met)

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

   **Explanation:**
   (required if NOT met)
2. CRITERION: Enrollment

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

<table>
<thead>
<tr>
<th>Percentage Level</th>
<th>District ADA</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.0%</td>
<td>0 to 300</td>
</tr>
<tr>
<td>2.0%</td>
<td>301 to 1,000</td>
</tr>
<tr>
<td>1.0%</td>
<td>1,001 and over</td>
</tr>
</tbody>
</table>

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): 21,974

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Budget</th>
<th>CBEDS Actual</th>
<th>Enrollment Variance Level (if Budget is greater than Actual, else N/A)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third Prior Year (2011-12)</td>
<td>22,448</td>
<td>22,569</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>Second Prior Year (2012-13)</td>
<td>22,400</td>
<td>22,735</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>22,824</td>
<td>22,768</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>22,616</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)
3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>P-2 ADA Estimated/Unaudited Actuals</th>
<th>Enrollment CBEDS Actual</th>
<th>Historical Ratio of ADA to Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third Prior Year (2011-12)</td>
<td>21,977</td>
<td>22,569</td>
<td>97.5%</td>
</tr>
<tr>
<td>Second Prior Year (2012-13)</td>
<td>22,113</td>
<td>22,735</td>
<td>97.3%</td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>22,113</td>
<td>22,768</td>
<td>97.1%</td>
</tr>
</tbody>
</table>

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.8%

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

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Estimated P-2 ADA Budget</th>
<th>Enrollment Budget/Projected</th>
<th>Ratio of ADA to Enrollment</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>21,974</td>
<td>22,816</td>
<td>97.2%</td>
<td>Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>21,673</td>
<td>22,450</td>
<td>97.3%</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>21,715</td>
<td>22,316</td>
<td>97.3%</td>
<td>Met</td>
</tr>
</tbody>
</table>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)
4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.

*Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

### 4A. District's LCFF Revenue Standard

<table>
<thead>
<tr>
<th>Indicate which standard applies:</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCFF Revenue</td>
</tr>
<tr>
<td>Basic Aid</td>
</tr>
<tr>
<td>Necessary Small School</td>
</tr>
</tbody>
</table>

The District must select which LCFF revenue standard applies.

**LCFF Revenue Standard selected: LCFF Revenue**

### 4A1. Calculating the District's LCFF Revenue Standard

**DATA ENTRY:** Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>LCFF Target (Reference Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>223,167,698.00</td>
</tr>
<tr>
<td>226,699,265.00</td>
</tr>
<tr>
<td>227,995,296.00</td>
</tr>
</tbody>
</table>

#### Step 1 - Change in Population

<table>
<thead>
<tr>
<th>Prior Year (2013-14)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADA (Funded)</td>
<td>22,144.55</td>
<td>22,144.55</td>
<td>22,005.00</td>
</tr>
<tr>
<td>Prior Year ADA (Funded)</td>
<td>22,144.55</td>
<td>22,144.55</td>
<td>21,873.00</td>
</tr>
<tr>
<td>Difference (Step 1a minus Step 1b)</td>
<td>0.00</td>
<td>(139.55)</td>
<td>(132.00)</td>
</tr>
<tr>
<td>Percent Change Due to Population (Step 1c divided by Step 1b)</td>
<td>0.00%</td>
<td>-0.63%</td>
<td>-0.60%</td>
</tr>
</tbody>
</table>

#### Step 2 - Change in Funding Level

<table>
<thead>
<tr>
<th>Prior Year LCFF Funding</th>
<th>COLA percentage (if district is at target)</th>
<th>COLA amount (proxy for purposes of this criterion)</th>
<th>Gap Funding (if district is not at target)</th>
<th>Economic Recovery Target Funding (current year increment)</th>
<th>Total (Lines 2a or 2c, as applicable, plus Line 2d)</th>
<th>Percent Change Due to Funding Level (Step 2e divided by Step 2a)</th>
<th>LCFF Revenue Standard (Step 3, plus/minus 1%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>147,243,720.00</td>
<td>0.00</td>
<td>21,305,091.00</td>
<td>21,305,091.00</td>
<td>3,881,186.00</td>
<td>14.47%</td>
<td>1.52%</td>
<td>1.65%</td>
</tr>
</tbody>
</table>

#### Step 3 - Total Change in Population and Funding Level

<table>
<thead>
<tr>
<th>Step 1d plus Step 2f</th>
<th>LCFF Revenue Standard (Step 3, plus/minus 1%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.47%</td>
<td>13.47% to 15.47%</td>
</tr>
</tbody>
</table>

**Printed: 6/12/2014 4:43 PM**
### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

#### Basic Aid District Projected LCFF Revenue

<table>
<thead>
<tr>
<th>Prior Year (2013-14)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected Local Property Taxes (Form 01, Objects 8021 - 8089)</td>
<td>13,004,751.00</td>
<td>15,004,751.00</td>
<td></td>
</tr>
<tr>
<td>Percent Change from Previous Year</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

<table>
<thead>
<tr>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2, plus/minus 1%)</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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

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

#### LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)

<table>
<thead>
<tr>
<th>Prior Year (2013-14)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCFF Revenue Standard</td>
<td>147,245,720.00</td>
<td>198,548,611.00</td>
<td>172,173,842.00</td>
</tr>
<tr>
<td>District's Projected Change in LCFF Revenue</td>
<td>14.47%</td>
<td>2.15%</td>
<td>2.25%</td>
</tr>
<tr>
<td>LCFF Revenue Status</td>
<td>13.47% to 15.47%</td>
<td>52% to 2.52%</td>
<td>45% to 2.85%</td>
</tr>
<tr>
<td>Status</td>
<td>Met</td>
<td>Met</td>
<td>Met</td>
</tr>
</tbody>
</table>

### 4C. Comparison of District LCFF Revenue to the Standard

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

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

   **Explanation:**
   
   (required if NOT met)
5. CRITERION: Salaries and Benefits

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

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

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)</th>
<th>Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third Prior Year</td>
<td>2011-12</td>
<td>93.6%</td>
</tr>
<tr>
<td>Second Prior Year</td>
<td>2012-13</td>
<td>93.3%</td>
</tr>
<tr>
<td>First Prior Year</td>
<td>2013-14</td>
<td>90.4%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>93.6%</td>
<td>92.0%</td>
<td>92.2%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>Not Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>Met</td>
</tr>
</tbody>
</table>

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

Explanation: (required if NOT met)

2014-15: One-time purchases of technology equipment and replacements and district unrestricted allocation funding for implementing common core increasing total expenditures reducing the ratio of salary and benefits to total unrestricted general fund expenditures.
6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

<table>
<thead>
<tr>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. District’s Change in Population and Funding Level (Criterion 4A1, Step 3)</td>
<td>14.47%</td>
<td>1.52%</td>
</tr>
<tr>
<td>2. District’s Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%)</td>
<td>4.47% to 24.47%</td>
<td>-6.40% to 11.52%</td>
</tr>
<tr>
<td>3. District’s Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%)</td>
<td>9.47% to 19.47%</td>
<td>-4.30% to 6.52%</td>
</tr>
</tbody>
</table>

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

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

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

Object Range / Fiscal Year

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

<table>
<thead>
<tr>
<th>First Prior Year (2013-14)</th>
<th>14,847,158.07</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>13,569,298.00</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>13,569,298.00</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>13,569,298.00</td>
</tr>
</tbody>
</table>

Explanation: (required if Yes) The District typically budgets categorical revenues at 85% of the prior year amount to begin the budget year. In addition, deferred revenues are no longer included in budget year or subsequent budgeted fiscal years.

Other State Revenue (Fund 01, Objects 8300-8899) (Form MYP, Line A3)

<table>
<thead>
<tr>
<th>First Prior Year (2013-14)</th>
<th>19,368,933.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>14,112,716.00</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>9,726,521.00</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>9,726,521.00</td>
</tr>
</tbody>
</table>

Explanation: (required if Yes) In 2014-15 the decrease in revenue is due to the reclassification of EIA and transportation revenues into LCFF. In addition, the district budgets categorical revenues at 85% of the prior year amount to begin the budget year. In 2015-16 the Districts anticipating a $4m loss of revenue from the GEA program.

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

<table>
<thead>
<tr>
<th>First Prior Year (2013-14)</th>
<th>14,269,775.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>13,403,350.00</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>13,403,350.00</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>13,403,350.00</td>
</tr>
</tbody>
</table>

Explanation: (required if Yes) Many of the District’s local revenues are budgeted on a “cash basis” (such as donations) and are only budgeted upon receipt.

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

<table>
<thead>
<tr>
<th>First Prior Year (2013-14)</th>
<th>11,009,267.87</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Year (2014-15)</td>
<td>16,839,558.16</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>8,115,034.00</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>8,115,034.00</td>
</tr>
</tbody>
</table>

Explanation: (required if Yes) In 2014-15, carryover funds from both State and Local resources are carried over from the 2013-14 fiscal year. Carryover is not anticipated in 2015-16; therefore, no additional budgeted expenditures are necessary. In addition, the District budgeted $4.5 million for one-time technology upgrades and replacements in 2014-15 but will no longer continue this expenditure in subsequent years.
### 5C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

**DATA ENTRY:** All data are extracted or calculated.

<table>
<thead>
<tr>
<th>Object Range / Fiscal Year</th>
<th>Amount</th>
<th>Percent Change Over Previous Year</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>48,533,858.32</td>
<td>-15.25%</td>
<td>Not Met</td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>41,065,315.00</td>
<td>-10.68%</td>
<td>Not Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>36,698,120.00</td>
<td>0.00%</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>36,698,120.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>31,349,922.38</td>
<td>18.31%</td>
<td>Met</td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>37,061,413.47</td>
<td>-25.62%</td>
<td>Not Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>27,586,994.00</td>
<td>0.40%</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>27,657,476.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

   **Explanation:**
   - Federal Revenue (linked from 6B if NOT met)
   - Other State Revenue (linked from 6B if NOT met)
   - Other Local Revenue (linked from 6B if NOT met)

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

   **Explanation:**
   - Books and Supplies (linked from 6B if NOT met)
   - Services and Other Expenses (linked from 6B if NOT met)
7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   - Yes
   - No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

   - 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

   a. Budgeted Expenditures and Other Financing Uses
   (Form 01, objects 1000-7999)

   - 219,490,898.47

   b. Pfus: Pass-through Revenues and Apportionments
   (Line 1b, if line 1a is No)

   - 0.00

   c. Net Budgeted Expenditures and Other Financing Uses

   - 219,490,898.47

   1% Required Minimum Contribution (Line 2c times 1%)

   - 2,194,908.98

   Budgeted Contribution to the Ongoing and Major Maintenance Account

   - 5,244,040.00

   Status

   - Met

   * Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met and Other is marked)
8. **CRITERION: Deficit Spending**

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

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

**DATA ENTRY:** All data are extracted or calculated.

<table>
<thead>
<tr>
<th>Third Prior Year (2011-12)</th>
<th>Second Prior Year (2012-13)</th>
<th>First Prior Year (2013-14)</th>
</tr>
</thead>
<tbody>
<tr>
<td>District’s Available Reserve Amounts (resources 0000-1999)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)</td>
<td>5,751,590.00</td>
<td>12,247,332.50</td>
</tr>
<tr>
<td>b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)</td>
<td>50,302,672.74</td>
<td>47,963,647.99</td>
</tr>
<tr>
<td>c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9782, if negative, for each of resources 2000-9999)</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>d. Available Reserves (Lines 1a through 1c)</td>
<td>56,054,262.74</td>
<td>60,210,680.19</td>
</tr>
<tr>
<td>Expenditures and Other Financing Uses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. District’s Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)</td>
<td>191,719,648.66</td>
<td>188,507,656.71</td>
</tr>
<tr>
<td>b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)</td>
<td>191,719,648.66</td>
<td>188,507,656.71</td>
</tr>
<tr>
<td>District’s Available Reserve Percentage (Line 1d divided by Line 2c)</td>
<td>29.2%</td>
<td>31.9%</td>
</tr>
</tbody>
</table>

District’s Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

<table>
<thead>
<tr>
<th>Third Prior Year 2011-12</th>
<th>Second Prior Year 2012-13</th>
<th>First Prior Year 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.7%</td>
<td>10.6%</td>
<td>9.4%</td>
</tr>
</tbody>
</table>

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

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

### 8B. Calculating the District’s Deficit Spending Percentages

**DATA ENTRY:** All data are extracted or calculated.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Net Change in Unrestricted Fund Balance (Form 01, Section E)</th>
<th>Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)</th>
<th>Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third Prior Year (2011-12)</td>
<td>1,749,499.70</td>
<td>116,690,573.59</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>Second Prior Year (2012-13)</td>
<td>(2,482,618.75)</td>
<td>(116,355,366.89)</td>
<td>2.1%</td>
<td>Met</td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>2,569,687.69</td>
<td>129,217,572.88</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>Budget Year (2014-15) (Information only)</td>
<td>(1,276,034.31)</td>
<td>152,213,944.05</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:** (required if NOT met)
9. CRITERION: Fund Balance

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

<table>
<thead>
<tr>
<th>Percentage Level</th>
<th>District ADA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.7%</td>
<td>0 to 300</td>
</tr>
<tr>
<td>1.3%</td>
<td>301 to 1,000</td>
</tr>
<tr>
<td>1.0%</td>
<td>1,001 to 30,000</td>
</tr>
<tr>
<td>0.7%</td>
<td>30,001 to 400,000</td>
</tr>
<tr>
<td>0.3%</td>
<td>400,001 and over</td>
</tr>
</tbody>
</table>

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

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

| District ADA's Fund Balance Standard Percentage Level | 1.0% |

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

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Unrestricted General Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)</th>
<th>Beginning Fund Balance Variance Level (if overestimated, else N/A)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third Prior Year (2011-12)</td>
<td>53,174,048.88</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>Second Prior Year (2012-13)</td>
<td>53,554,135.23</td>
<td>N/A</td>
<td>Met</td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>55,035,365.29</td>
<td>1.2%</td>
<td>Not Met</td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>56,837,109.64</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

Explanation: (required if NOT met)

2013-14 estimated revenues and expenditures
10. CRITERION: Reserves

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

<table>
<thead>
<tr>
<th>Percentage Level</th>
<th>District ADA</th>
</tr>
</thead>
<tbody>
<tr>
<td>5% or $64,000 (greater of)</td>
<td>0 to 300</td>
</tr>
<tr>
<td>4% or $64,000 (greater of)</td>
<td>301 to 1,000</td>
</tr>
<tr>
<td>3%</td>
<td>1,001 to 30,000</td>
</tr>
<tr>
<td>2%</td>
<td>30,001 to 400,000</td>
</tr>
<tr>
<td>1%</td>
<td>400,001 and over</td>
</tr>
</tbody>
</table>

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

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

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

Budget Year 1st Subsequent Year 2nd Subsequent Year
---
District Estimated P-2 ADA (Criterion 3, Item 3B):
21,674 21,673 21,715

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
</table>

District's Reserve Standard Percentage Level: 3% 3% 3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No

2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
</table>

1. Expenditures and Other Financing Uses
   (Fund 01, objects 1000-7999) (Form MYP, Line B11)
   - Budget Year (2014-15) 219,490,898.47
   - 1st Subsequent Year (2015-16) 208,260,683.46
   - 2nd Subsequent Year (2016-17) 213,815,351.00

2. Plus: Special Education Pass-through
   (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
   - Budget Year (2014-15) 0.00
   - 1st Subsequent Year (2015-16) 0.00
   - 2nd Subsequent Year (2016-17) 0.00

3. Total Expenditures and Other Financing Uses
   (Line B1 plus Line B2)
   - Budget Year (2014-15) 219,490,898.47
   - 1st Subsequent Year (2015-16) 208,260,683.46
   - 2nd Subsequent Year (2016-17) 213,815,351.00

4. Reserve Standard Percentage Level
   - Budget Year (2014-15) 3%
   - 1st Subsequent Year (2015-16) 3%
   - 2nd Subsequent Year (2016-17) 3%

5. Reserve Standard - by Percent
   (Line B3 times Line B4)
   - Budget Year (2014-15) 6,584,726.95
   - 1st Subsequent Year (2015-16) 6,247,820.50
   - 2nd Subsequent Year (2016-17) 6,414,460.53

6. Reserve Standard - by Amount
   ($64,000 for districts with 0 to 1,000 ADA, else 0)
   - Budget Year (2014-15) 0.00
   - 1st Subsequent Year (2015-16) 0.00
   - 2nd Subsequent Year (2016-17) 0.00

7. District's Reserve Standard
   (Greater of Line B6 or Line B6)
   - Budget Year (2014-15) 6,584,726.95
   - 1st Subsequent Year (2015-16) 6,247,820.50
   - 2nd Subsequent Year (2016-17) 6,414,460.53
10. Calculating the District's Budgeted Reserve Amount

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

<table>
<thead>
<tr>
<th>Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)</td>
<td>6,584,727.00</td>
<td>6,247,820.00</td>
<td>6,414,461.00</td>
</tr>
<tr>
<td>3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)</td>
<td>48,727,003.53</td>
<td>49,875,190.53</td>
<td>48,446,346.53</td>
</tr>
<tr>
<td>4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8. District's Budgeted Reserve Amount (Lines C1 thru C7)</td>
<td>55,311,730.53</td>
<td>55,923,010.53</td>
<td>54,860,807.53</td>
</tr>
<tr>
<td>9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 105, Line 3)</td>
<td>25.20%</td>
<td>26.85%</td>
<td>25.68%</td>
</tr>
</tbody>
</table>

District's Reserve Standard (Section 105, Line 7): 25.20%

Status: Met Met Met

10. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities
1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures
1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures
1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b. If Yes, identify the expenditures:

S4. Contingent Revenues
1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No
1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
S5. Contributions

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

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

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

<table>
<thead>
<tr>
<th>Description / Fiscal Year</th>
<th>Projection</th>
<th>Amount of Change</th>
<th>Percent Change</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Contributions, Unrestricted General Fund (Fund 01, Resources 0002-1999, Object 8980)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>(22,675,753.38)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>(22,628,491.26)</td>
<td>(47,262.10)</td>
<td>-0.2%</td>
<td>Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>(23,520,519.00)</td>
<td>921,257.74</td>
<td>3.1%</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>(22,320,819.00)</td>
<td>0.00</td>
<td>0.0%</td>
<td>Met</td>
</tr>
<tr>
<td>1b Transfers in, General Fund *</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Transfers Out, General Fund *</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Impact of Capital Projects</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Do you have any capital projects that may impact the general fund operational budget?</td>
<td></td>
<td>No</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Description / Fiscal Year</th>
<th>Projection</th>
<th>Amount of Change</th>
<th>Percent Change</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Contributions, Unrestricted General Fund (Fund 01, Resources 0002-1999, Object 8980)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Prior Year (2013-14)</td>
<td>(22,675,753.38)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Year (2014-15)</td>
<td>(22,628,491.26)</td>
<td>(47,262.10)</td>
<td>-0.2%</td>
<td>Met</td>
</tr>
<tr>
<td>1st Subsequent Year (2015-16)</td>
<td>(23,520,519.00)</td>
<td>921,257.74</td>
<td>3.1%</td>
<td>Met</td>
</tr>
<tr>
<td>2nd Subsequent Year (2016-17)</td>
<td>(22,320,819.00)</td>
<td>0.00</td>
<td>0.0%</td>
<td>Met</td>
</tr>
</tbody>
</table>

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

Explanation: *Fiscal year 2014-15 is the last year a transfer is made to cover its PARS 'Golden Handshake' payment as well as elimination of a one-time transfer for Technology related purchases.*
1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)  
2013-14 to 14-15: Net change due to Deferred Maintenance transfer to FD 14 eliminated (now in FD 01 resource 0000) and new transfer out to FD 40 for long-term technology replacement plan. 2014-15 to 2015-16: District will enhance long-term technology replacement plan by $185k in 2015-16.

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

Project Information:  
(required if YES)
S6. Long-term Commitments

Identify all existing and new multiyear commitments and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
   - Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

#### Type of Commitment

<table>
<thead>
<tr>
<th>Type of Commitment</th>
<th># of Years Remaining</th>
<th>SACS Fund and Object Codes Used For:</th>
<th>Principal Balance as of July 1, 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Leases</td>
<td></td>
<td>Fund 61 - Bond Interest Redemption</td>
<td>53,686,766</td>
</tr>
<tr>
<td>Certificates of Participation</td>
<td></td>
<td>Fund 61 - Bond Interest (Principal/Interest)</td>
<td>967,519</td>
</tr>
<tr>
<td>General Obligation Bonds</td>
<td>20</td>
<td>Fund 61 - Bond Interest Redemption</td>
<td>53,686,766</td>
</tr>
<tr>
<td>Supp Early Retirement Program</td>
<td>1</td>
<td>Fund 61 - Bond Interest (Principal/Interest)</td>
<td>967,519</td>
</tr>
<tr>
<td>State School Building Loans</td>
<td>0</td>
<td>Fund 61 - Bond Interest (Principal/Interest)</td>
<td>1,701,094</td>
</tr>
<tr>
<td>Compensated Absences</td>
<td></td>
<td>Fund 61 - Bond Interest (Principal/Interest)</td>
<td>1,701,094</td>
</tr>
</tbody>
</table>

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

- Claims Liability
- Var
- All Funds' contributions
- Fund 67
- 1,097,633

### TOTAL:
- 58,253,512

#### Type of Commitment (continued)

<table>
<thead>
<tr>
<th>Type of Commitment</th>
<th>Prior Year (2013-14)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Leases</td>
<td>3,498,206</td>
<td>3,615,313</td>
<td>3,743,076</td>
<td>3,888,307</td>
</tr>
<tr>
<td>Certificates of Participation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Obligation Bonds</td>
<td>967,820</td>
<td>967,819</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Supp Early Retirement Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State School Building Loans</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated Absences</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
</tr>
</tbody>
</table>

### Other Long-term Commitments (continued):

- Claims Liability
- 250,000

### Total Annual Payments:
- 4,618,026
- 5,035,132
- 4,193,076
- 4,318,307

Has total annual payment increased over prior year (2013-14)?
- Yes
- No
S6B. Comparison of the District’s Annual Payments to Prior Year Annual Payments

DATA ENTRY: Enter an explanation if Yes.

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

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

Our General Obligation Bond annual payments vary based on the structure in place for the various series issued and may rise from year to year.

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

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

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

   No

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

Explanation:
(required if Yes)
S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? No
   b. Do benefits continue past age 65? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? Actuarial
   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

4. 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

5. OPEB Contributions
   a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
   b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
   c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
   d. Number of retirees receiving OPEB benefits

### Table

<table>
<thead>
<tr>
<th></th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2014-15)</td>
<td>2,811,933.00</td>
<td>2,811,933.00</td>
<td>2,811,933.00</td>
</tr>
<tr>
<td>(2015-16)</td>
<td>4,037,131.00</td>
<td>4,037,131.00</td>
<td>4,037,131.00</td>
</tr>
<tr>
<td>(2016-17)</td>
<td>1,800,000.00</td>
<td>1,900,000.00</td>
<td>2,000,000.00</td>
</tr>
<tr>
<td></td>
<td>234</td>
<td>234</td>
<td>234</td>
</tr>
</tbody>
</table>
57B. Identification of the District's Unfunded Liability for Self-insurance Programs

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (If No, skip items 2-4)
   - Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:
   - The District is no longer self-insured for WC. However, an actuarially-determined liability based on potential/existing claims from previous self-insured program is maintained.

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs
   - 3,575,040.00
   - 0.00

4. Self-Insurance Contributions
   a. Required contribution (funding) for self-insurance programs
   b. Amount contributed (funded) for self-insurance programs
   - Budget Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)
   - 250,000.00 250,000.00 250,000.00
S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
- The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.
- The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

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

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

<table>
<thead>
<tr>
<th>Prior Year (2nd interim)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of certificated (non-management) full-time-equivalent (FTE) positions</td>
<td>1,200.5</td>
<td>1,195.5</td>
<td>1,195.5</td>
</tr>
</tbody>
</table>

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

   Possible reopener based on State revenues

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Dec 12, 2013

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

   If Yes, date of Superintendent and CBO certification: Dec 12, 2013

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

   If Yes, date of budget revision board adoption: Dec 12, 2013

4. Period covered by the agreement: Begin Date: Jul 01, 2014 End Date: Jul 01, 2015

5. Salary settlement:

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

   One Year Agreement

   Total cost of salary settlement

   % change in salary schedule from prior year or Multiyear Agreement

   Total cost of salary settlement

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

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

   LCFF
<table>
<thead>
<tr>
<th>Negotiations Not Satisfied</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Cost of a one percent increase in salary and statutory benefits</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
<tr>
<td>7. Amount included for any tentative salary schedule increases</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Certificated (Non-management) Health and Welfare (H&amp;W) Benefits</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are costs of H&amp;W benefit changes included in the budget and MYPs?</td>
<td></td>
</tr>
<tr>
<td>2. Total cost of H&amp;W benefits</td>
<td></td>
</tr>
<tr>
<td>3. Percent of H&amp;W cost paid by employer</td>
<td></td>
</tr>
<tr>
<td>4. Percent projected change in H&amp;W cost over prior year</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Certificated (Non-management) Prior Year Settlements</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Are any new costs from prior year settlements included in the budget?</td>
<td></td>
</tr>
<tr>
<td>If Yes, amount of new costs included in the budget and MYPs</td>
<td></td>
</tr>
<tr>
<td>If Yes, explain the nature of the new costs:</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Certificated (Non-management) Step and Column Adjustments</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are step &amp; column adjustments included in the budget and MYPs?</td>
<td></td>
</tr>
<tr>
<td>2. Cost of step &amp; column adjustments</td>
<td></td>
</tr>
<tr>
<td>3. Percent change in step &amp; column over prior year</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Certificated (Non-management) Attrition (layoffs and retirements)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are savings from attrition included in the budget and MYPs?</td>
<td></td>
</tr>
<tr>
<td>2. Are additional H&amp;W benefits for those laid-off or retired employees included in the budget and MYPs?</td>
<td></td>
</tr>
<tr>
<td>Budget Year</td>
<td>1st Subsequent Year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Certificated (Non-management) - Other</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>---</td>
</tr>
</tbody>
</table>
## SSB. Cost Analysis of District’s Labor Agreements - Classified (Non-management) Employees

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

<table>
<thead>
<tr>
<th>Prior Year (2nd Interim)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of classified (non-management) FTE positions</td>
<td>738.2</td>
<td>738.2</td>
<td>738.2</td>
</tr>
</tbody>
</table>

### Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
   - If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
   - If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
   - If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

   Tentatively reached an agreement with union leadership.

#### Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
   - If Yes, date of Superintendent and CBO certification: 

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

4. Period covered by the agreement: Begin Date: [ ] End Date: [ ]

5. Salary settlement:
   - Budget Year (2014-15) 1st Subsequent Year (2015-16) 2nd Subsequent Year (2016-17)
   - Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

   **One Year Agreement**
   - Total cost of salary settlement
   - % change in salary schedule from prior year

   **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 

<table>
<thead>
<tr>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>315,549</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

7. Amount included for any tentative salary schedule increases 

<table>
<thead>
<tr>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
### Classified (Non-management) Health and Welfare (H&W) Benefits

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are costs of H&amp;W benefit changes included in the budget and MYPs?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Total cost of H&amp;W benefits</td>
<td>Tiered Cap</td>
<td>Tiered Cap</td>
</tr>
<tr>
<td>3. Percent of H&amp;W cost paid by employer</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>4. Percent projected change in H&amp;W cost over prior year</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
</tbody>
</table>

### Classified (Non-management) Prior Year Settlements

<table>
<thead>
<tr>
<th>Are any new costs from prior year settlements included in the budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>If Yes, amount of new costs included in the budget and MYPs</td>
</tr>
<tr>
<td>If Yes, explain the nature of the new costs:</td>
</tr>
</tbody>
</table>

### Classified (Non-management) Step and Column Adjustments

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are step &amp; column adjustments included in the budget and MYPs?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Cost of step &amp; column adjustments</td>
<td>307,173</td>
<td>313,316</td>
</tr>
<tr>
<td>3. Percent change in step &amp; column over prior year</td>
<td>2.0%</td>
<td>2.0%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>1st Subsequent Year</th>
<th>2nd Subsequent Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are savings from attrition included in the budget and MYPs?</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>2. Are additional H&amp;W benefits for those laid-off or retired employees included in the budget and MYPs?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):
## S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

<table>
<thead>
<tr>
<th>Prior Year (2nd Interim)</th>
<th>Budget Year (2014-15)</th>
<th>1st Subsequent Year (2015-16)</th>
<th>2nd Subsequent Year (2016-17)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of management, supervisor, and confidential FTE positions</td>
<td>163.5</td>
<td>163.5</td>
<td>163.5</td>
</tr>
</tbody>
</table>

### Management/Supervisor/Confidential

#### Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
   - **If Yes**, complete question 2.
   - **If No**, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
<th>1st Subsequent Year (2016-17)</th>
<th>2nd Subsequent Year (2017-18)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013-14</td>
<td>160.5</td>
<td>163.5</td>
<td>163.5</td>
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<tr>
<td>2014-15</td>
<td>163.5</td>
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<tr>
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<tr>
<td>2016-17</td>
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</tr>
</tbody>
</table>

#### Negotiations Settled

2. Salary settlement:

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
<th>1st Subsequent Year (2016-17)</th>
<th>2nd Subsequent Year (2017-18)</th>
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<tr>
<td>2016-17</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
<th>1st Subsequent Year (2016-17)</th>
<th>2nd Subsequent Year (2017-18)</th>
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<tr>
<td>2016-17</td>
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</tbody>
</table>

4. Amount included for any tentative salary schedule increases

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
<th>1st Subsequent Year (2016-17)</th>
<th>2nd Subsequent Year (2017-18)</th>
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<td>2016-17</td>
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</tr>
</tbody>
</table>

### Management/Supervisor/Confidential

#### Health and Welfare (H&W) Benefits

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
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<th>2nd Subsequent Year (2017-18)</th>
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</table>

### Management/Supervisor/Confidential

#### Step and Column Adjustments

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

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
<th>1st Subsequent Year (2016-17)</th>
<th>2nd Subsequent Year (2017-18)</th>
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<tr>
<td>2016-17</td>
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</tbody>
</table>

### Management/Supervisor/Confidential

#### Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

<table>
<thead>
<tr>
<th>Year</th>
<th>2nd Subsequent Year (2015-16)</th>
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</tbody>
</table>
S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
   - No

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

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

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
   - No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
   - No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
   - No

A7. Is the district's financial system independent of the county office system?
   - No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
   - No

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

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

Comments:
   (optional)

End of School District Budget Criteria and Standards Review