



PARCEL TAX OVERSIGHT COMMITTEE

Tuesday, October 14, 2014

6:30 PM – 8:00 PM

Education Center – Board Room B

699 Old Orchard Drive, Danville, CA 94526

AGENDA

- 1.0 **Welcome and Introductions**
- 2.0 **Purpose and Goals of the Committee** **Discussion**
 - a) Bylaws
 - b) Board Policy and Administrative Regulation
 - c) Brown Act Requirements
 - d) Role of the Chairperson and Vice Chairperson
- 3.0 **Election of Chairperson/Vice-Chairperson** **Action**
- 4.0 **Acceptance of Minutes** **Action**
 - a) Minutes of February 18, 2014
- 5.0 **Public Comment**
- 6.0 **PTOC Reports and Methodology** **Discussion**
 - a) 2012-13 Annual PTOC Report
 - b) Finance Sub-Committee
- 7.0 **Meeting Schedule 2014-15** **Discussion**
- 8.0 **Adjournment**

Handouts:

1. Member Roster
2. Ballot Measure Language
3. Committee Overview
4. 2013-14 Unaudited Actuals – General Fund

*In compliance with Brown Act regulations, this agenda was posted 72 hours before the noted meeting.
Sandra Corsetti
Administrative Assistant*

SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT

Resolution No. 02/09-10

**ESTABLISHING MEASURE "C" COMMUNITY OVERSIGHT
COMMITTEE AND ADOPTING COMMUNITY OVERSIGHT COMMITTEE
BYLAWS AND OPERATIONAL GUIDELINES**

WHEREAS, the San Ramon Valley Unified School District (the "District"), through this Board of Trustees (the "Board"), submitted to the voters of the District pursuant to Section 4 of Article XIII A of the California Constitution and Sections 50075, 50076, 50077, 50079 and 53722 *et seq.* of the California Government Code, its qualified special tax measure proposal for the election that was held on May 5, 2009; and

WHEREAS, the voters of the District approved, by more than a 66.66% vote, said special tax measure proposal as Measure "C" on the election ballot; and

WHEREAS, under the terms of Measure "C," this Board made a commitment to the District's voters to establish and appoint members to an independent Community Oversight Committee (hereafter known as "Parcel Tax Oversight Committee") as an additional accountability measure for the voters and taxpayers of the District with respect to Measure "C," although such action was not legally required; and

WHEREAS, the purpose of the Parcel Tax Oversight Committee is to provide independent oversight ensuring that Measure "C" funds are spent for the purposes approved by the voters. The Parcel Tax Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent; and

WHEREAS, provisions of State law, including the Ralph M. Brown Act, establish certain procedures and requirements for open public meetings by local public boards and committees, including the Parcel Tax Oversight Committee; and

WHEREAS, the Board wishes to more fully set forth the purposes, functions, and membership requirements of the Parcel Tax Oversight Committee, including the requirement that the Parcel Tax Oversight Committee's meetings be open to the public and that notice of the meetings be provided in the same manner as notice of the meetings of this Board; and

WHEREAS, this Board wishes to adopt a Board Policy and operational guidelines for the Parcel Tax Oversight Committee;

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS, AS FOLLOWS:

The foregoing recitals are true and correct.

Purpose: The Parcel Tax Oversight Committee is hereby established to provide oversight for this Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Parcel Tax Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

Membership: The Parcel Tax Oversight Committee shall consist of nine members who shall be appointed by and serve at the pleasure of the Board of Trustees to serve for terms of two or three years, without compensation, and for no more than two consecutive terms. Five of the initial members of the Committee shall be selected by lot to serve three years terms, and the remaining four of the initial members to serve two year terms. Thereafter, all terms shall be for two years. All members of the PTOC shall reside within the boundaries of the SRVUSD and shall be registered voters.

No employee or official of the District may be appointed and no vendor, contractor, or consultant of the District may be appointed to the Parcel Tax Oversight Committee. All members shall be registered voters of the District. District staff is directed to solicit applications for appointment to the Parcel Tax Oversight Committee in accordance with the District's normal policy and practice.

Meetings: The Parcel Tax Oversight Committee shall hold a minimum of two regular meetings each year at the District Office located at 699 Old Orchard Drive, Danville, CA. All Parcel Tax Oversight Committee meetings shall be open to the public as required by the Ralph M. Brown Act (California Government Code section 54950 and following).

The Parcel Tax Oversight Committee shall issue a report of its activities to the Board of Trustees at least once a year.

District staff is directed to provide the necessary and appropriate notices of the public meetings and to assist the Chairperson and committee members as needed. In keeping with this Board's policy and practice, public participation and input regarding issues being considered by the Parcel Tax Oversight Committee are to be encouraged and welcomed.

Board Policy and Administrative Regulation: The Board of Trustees hereby adopts Board Policy and Administrative Regulation 1221 which delineates the Bylaws and Operational Guidelines for the Measure "C" Parcel Tax Oversight Committee that are attached as **Exhibit "A"** and incorporated by this reference.

Technical Assistance: District staff is directed to provide the Parcel Tax Oversight Committee with any necessary technical and administrative assistance in furtherance of its purpose and sufficient resources to publicize its conclusions. These resources shall include the ability to make the Parcel Tax Oversight Committee's Minutes, reports, and documents available for public viewing on the District's Internet website.

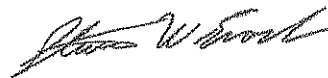
ADOPTED, SIGNED, and APPROVED by the Board of Trustees of the San Ramon Valley Unified School District on, August 18, 2009, by the following vote:

AYES: CLARKSON, GARDNER, HURD, MARVEL, MINTZ

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE



Steven Enoch
Secretary to the Board of Education
San Ramon Valley Unified School District
Contra Costa County, State of California

Parcel Tax Oversight Committee

The Board of Education desires to provide adequate funding in order to preserve and enhance programs and help the district achieve its mission for the education of all district students. To that end, the Board may order an election on the question of whether a parcel tax shall be levied.

The Board shall determine the appropriate amount of the parcel tax and the length of time it is to be levied. The Board shall vote to adopt a resolution to place a measure on the ballot.

The parcel tax election may be ordered at a primary or general election, a regularly scheduled local election, a statewide special election, or other scheduled election.

In order to maintain the trust of the community the Board shall implement measures in connection with the special assessment that are over and above those required by law. Those measures include the appointment of an independent community committee to provide oversight and accountability to ensure that the funds are used to support programs and services identified in the ballot measure.

Community Relations

AR 1221 (a)

PARCEL TAX OVERSIGHT COMMITTEE

Name and Location

The name of this District oversight Committee will be the "Parcel Tax Oversight Committee" (also known as the "PTOC"). The PTOC has been established by Resolution of the Board of Trustees of the San Ramon Valley Unified School District pursuant to the passage of Measure "C" on May 5, 2009 by the electorate of the San Ramon Valley Unified School District.

Purpose

Pursuant to the terms of Measure "C," the purpose of the Parcel Tax Oversight Committee is to provide oversight and accountability on the expenditures funded by Measure "C" in order to ensure that said funds are spent for the purposes approved by the voters. The Parcel Tax Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent. The report shall be presented no sooner than to coincide with the District's Financial Audit Report, and no later than March 1st of each calendar year.

Activities

The Parcel Tax Oversight Committee may engage in any of the following activities in furtherance of its purpose:

1. Receive and review copies of District's budgets and revenue and expenditure reports concerning Measure "C" funds.
2. Receive and review copies of reports on Measure "C" senior exemptions.
3. Receive and review copies of any other District or County reports relevant to the Committee's purposes.
4. The Parcel Tax Oversight Committee shall issue a report of its activities at least once a year. Minutes of the Parcel Tax Oversight Committee's proceedings and all documents received and reports issued shall be made available for public viewing on the District's Internet website.

The Parcel Tax Oversight Committee shall consist of at least nine (9) members who shall be appointed by and serve at the pleasure of the Board of Trustees to serve for a term of two or three years, without compensation, and for no more than two consecutive terms. Five of the initial members of the Committee shall be elected by lot to serve three-year terms, with the other four serving two-year terms. Thereafter, all terms shall be for two years, or until a member's successor is appointed and takes office. Terms will conclude after the annual report is presented to the Board each year or no later than March 1st.

PARCEL TAX OVERSIGHT COMMITTEE

AR 1221 (b)

Membership

The Parcel Tax Oversight Committee shall not include any employee or official of the District or any vendor, consultant or contractor of the District. All members must be registered voters within the District.

Parcel Tax Oversight Committee members may not hold any incompatible office or position during their term of membership, as those terms are defined in Article 4.7 of Division 4 of Title 1 (commencing with section 1125) of the Government Code, and shall abide by the conflict of interest prohibitions contained in Article 4 of Division 4 of Title I (commencing with section 1090) of the Government Code.

Parcel Tax Oversight Committee Meetings

Regular Meetings: The Parcel Tax Oversight Committee shall hold a minimum of two regular meetings each year.

Special Meetings: Special meetings of the Parcel Tax Oversight Committee may be called in accordance with the provisions of the Brown Act, as amended or supplemented from time to time. To the extent permitted by the Brown Act, such meetings may be held by teleconference.

Notice: All meetings of the Parcel Tax Oversight Committee shall be called, noticed, held, and conducted subject to the provisions of the Brown Act.

Minutes: Staff shall cause minutes of all meetings of the Parcel Tax Oversight Committee to be kept and shall, as soon as possible after each meeting, cause a copy of the minutes to be forwarded to District staff for posting on the District's Internet website.

Quorum: A majority of the Parcel Tax Oversight Committee members shall constitute a quorum for the transaction of business.

Voting: Each Parcel Tax Oversight Committee member shall be entitled to one vote. No action shall be taken by the Parcel Tax Oversight Committee except upon the affirmative vote of the majority of those Parcel Tax Oversight Committee members present and voting.

Parcel Tax Oversight Committee Chairperson

Chairperson: The chairperson must be a member of the Parcel Tax Oversight Committee, and shall be elected to the position annually by members of the Parcel Tax Oversight Committee. The chairperson shall serve no more than two consecutive terms.

Duties of the Chairperson: The duties of the Chairperson are to:

1. Preside at meetings of the Parcel Tax Oversight Committee.
2. Appear before the Board of Trustees of the District and other bodies to present and discuss the official actions of the Parcel Tax Oversight Committee.

PARCEL TAX OVERSIGHT COMMITTEE

AR 1221 (c)

Amendments and Supplemental Procedures and Guidelines

These Board Policies and Operational Guidelines shall become effective upon approval of the Board of Trustees of the District.

These Policies and Operational Guidelines may be amended, changed, added to, or repealed by the Board of Trustees of the District as deemed necessary. Additional or supplemental operational guidelines or procedures may be adopted by the Parcel Tax Oversight Committee by a majority vote of all the members of the Parcel Tax Oversight Committee, providing such additional or supplemental operational guidelines or procedures are not in conflict with these Policies and Operational Guidelines, any Resolution or Ordinance of the Board of Trustees of the District, or any state law, including but not limited to the provisions of the Brown Act and the Education Code.

**SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT
Danville, CA**

Regulation Adopted: August 18, 2009
Revised: December 14, 2010
June 28, 2011
November 12, 2013

SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT

PARCEL TAX OVERSIGHT COMMITTEE

Brown Act Summary

The purpose of the Brown Act is to provide openness and transparency of Government.

The Governing Board and Governing Board Committees created by formal action of the Governing Board are subject to the Brown Act.

The intent of the Brown Act is that public agency boards and their committees conduct their business in public and that their actions be taken openly and their deliberations be conducted openly.

Meetings must be open to the public.

Agendas must be prepared in advance and posted 72 hours in advance for regular meetings and 24 hours in advance for special meetings. Agendas must be posted in a place that is freely accessible to members of the public. The agenda must include a brief description of each item of business to be transacted or discussed.

There must be an opportunity for members of the public to address the Board or committee regarding any item on the agenda before or during consideration of each item.

There can be no action or discussion of any item not on the agenda. The public does have the right to address the Board or committee regarding items not on the agenda but the Board/committee cannot engage in discussion.

Committee members may not participate in individual or group discussion, regardless of method (email, writing, face-to-face, etc.) concerning any agenda item with other committee members constituting a majority of the committee other than during a public meeting.

**SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT
PARCEL TAX OVERSIGHT COMMITTEE**

Responsibilities of the Chairperson and Vice Chairperson

- To assure the committee carries out its charge
- To chair meetings to provide a committee process that promotes full participation by every member and in keeping with all ground rules and procedures as the committee may establish
- To communicate with the Board, Board liaison, superintendent and staff regarding committee progress, recommendations and other issues

SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT
699 OLD ORCHARD DRIVE, DANVILLE, CALIFORNIA 94526

PARCEL TAX OVERSIGHT COMMITTEE
FEBRUARY 18, 2014
MINUTES

- Call to Order** Committee Member, Peter Hoefs called the meeting to order at 5:03 PM.
- Attendance** Members present (*via conf. call*): Jill Birnbaum, Peter Hoefs, Alicia Moore, Carl Nichols, Jennifer Ottley, Dan Parnas.
Administrators present: Board Member, Mark Jewett.
Not present: Daniela Ballif, Steven Minchen, Chief Business Officer, Scott Anderson, Assistant Superintendent, Toni Taylor.
- Acceptance of Minutes** A motion was made by Jennifer Ottley to approve the minutes of the October 14, 2013 and the revised minutes of January 17, 2013, 2nd by Alicia Moore. All in favor, motion carried. (6-0)
- Public Comment** There was no public comment.
- Open Session Agenda**
- Finalize Presentation 2012-13** Discussion was held regarding the final draft of the annual report presentation. The committee approved the presentation for the board. They decided that Peter Hoefs will present the report at the February 25, 2014 Board of Education Meeting and any other committee members are welcomed to attend. It was requested that the new members also be invited to the board meeting.
- Planning for 2013-14 & Beyond** This item was tabled for the new committee.
- Next meeting: TBD
- Adjournment** Motion to adjourn the meeting was made by Jill Birnbaum and second by Jennifer Ottley at 5:15 PM.

SRVUSD PARCEL TAX OVERSIGHT COMMITTEE

2012 – 2013 Fiscal Year Annual Report

Presented by: Parcel Tax Oversight Committee

February 25, 2014

Parcel Tax Oversight Committee (PTOC) Members

- Daniela Ballif
- Jill Birnbaum
- Peter Hoefs
- Alicia Moore
- Jennifer Ottley
- Dan Parnas
- Steven Minchen
- Carl Nichols
- **Toni Taylor
- **Scott Anderson
- Mark Jewett – SRVUSD Board Member Liaison

**SRVUSD staff assisting PTOC

In May 2009 SRVUSD voters approved a \$144 per year parcel tax

- The parcel tax revenue is a “bridge” to supplement the SRVUSD budget because of deficient state funding
- The parcel tax generated \$6,763,177 for 2012-2013 fiscal year
- The 7 year parcel tax expires in 2015 – 2016 fiscal year

The responsibilities of the PTOC

- Provide oversight for the SRVUSD School Board on the expenditures funded by the parcel tax in order to ensure that the funds are spent for the purposes approved by the voters
- PTOC will monitor the expenditures of the parcel tax by the District and will report on an annual basis to the Board and Community on how the parcel tax funds have been spent

Source: SRVUSD Resolution 02/09-10

Measure C communication to the voting community emphasized use of parcel tax dollars

- Parcel Tax Funds Will:
 - Address the impact of cuts in the State's education budget on teachers, classroom programs and student services;
 - Maintain academic excellence;
 - Retain qualified and experienced teachers;
 - Prepare students for college and careers for a global economy;
 - Maintain math, science, literacy and other academic programs; and
 - Provide other financial support such as the purchase of instructional equipment, materials and supplies
- Parcel Tax Funds Will Not:
 - Pay for Administrators' salaries

SRVUSD API scores continue to remain strong

- 2012 – 2013 = 923
- 2011 – 2012 = 927
- 2010 – 2011 = 922
- 2009 – 2010 = 916
- 2008 – 2009 = 914
- 2007 – 2008 = 904

Source: California Department of Education, “Accountability Progress Reporting”

PTOC has presented annual parcel tax fund expenditures analysis to SRVUSD Board in January 2011, January 2012 & January 2013

- The PTOC was confident that the parcel tax funds were spent within the purpose of the parcel tax measure for fiscal years ending June 30, 2010, 2011 & 2012

How can the PTOC track the parcel tax funds from the General Fund while allowing the SRVUSD to maintain spending discretion within the purpose of the parcel tax measure?

- Since all parcel tax revenues are recorded in the general fund, the PTOC could not specifically identify parcel tax-related expenditures
- The PTOC used this as an opportunity to conduct a high-level review of the entire district wide use of unrestricted funds to gain confidence that all unrestricted funds (including the parcel tax) were used in a prudent manner

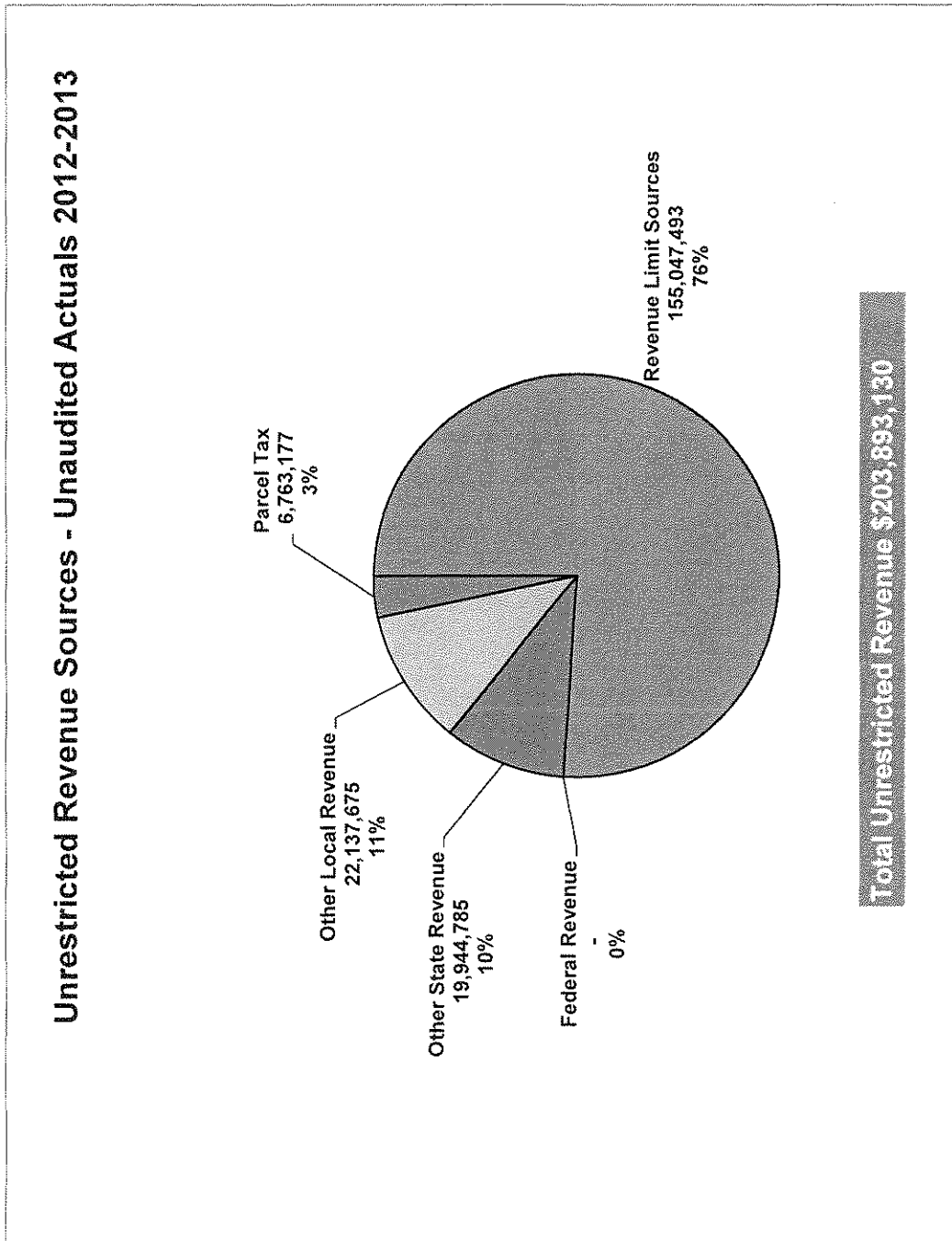
For the fiscal year ended June 30, 2013, the PTOC continued to analyze expenditure trends and variances as the basis of its quantitative analysis

- The committee analyzed expenditure trend variances to overall unrestricted revenue per student trends over the 6 year period ending June 30, 2013 (our "Base Line")
- The committee has also expanded the methodology to include evaluation of material changes in expenditures per student Year over Year (YOY) to ensure reasonable explanation

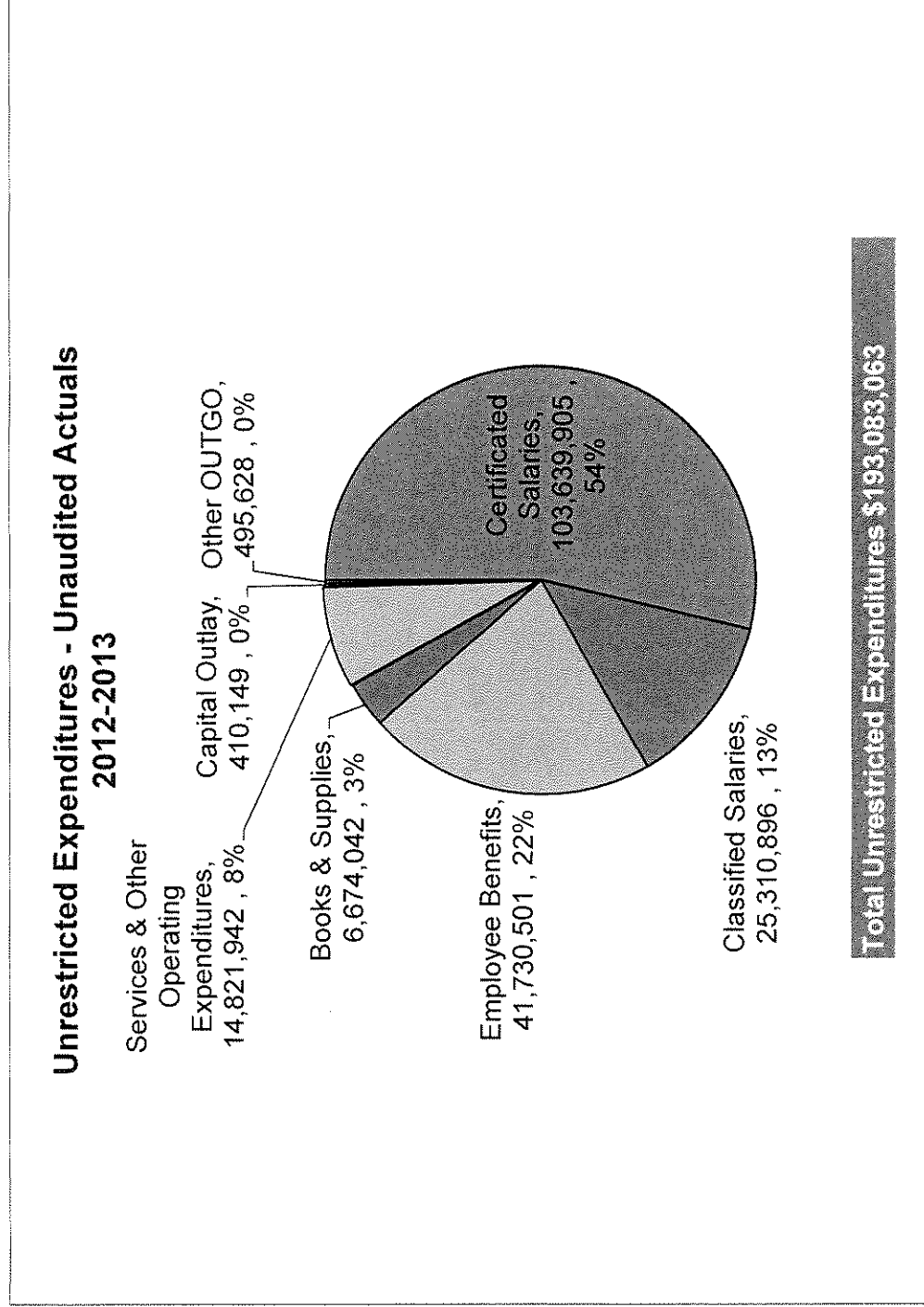
Major expenditure categories analyzed

	UNAUDITED ACTUALS - UNRESTRICTED					
	2012-2013	2011-2012	2010 - 2011	2009 - 2010	2008 - 2009	2007 - 2008
Certificated Salaries	\$103,639,905	\$97,454,608	\$87,412,540	\$90,149,232	\$92,147,201	\$88,945,774
Classified Salaries	25,310,896	23,955,962	22,867,394	21,884,707	21,766,799	21,157,484
Employee Benefits	41,730,501	38,883,887	34,249,395	33,156,942	30,893,939	31,112,218
Books & Supplies	6,674,042	7,943,174	7,222,009	6,707,151	4,306,084	5,052,457
Services & Other Operating Exp	14,821,942	14,389,210	14,721,366	14,964,746	14,039,283	13,340,708
Capital Outlay	410,149	508,611	73,700	86,142	332,507	400,269
Other OUTGO	495,628	297,173	255,806	(462,885)	(872,605)	(913,258)
TOTAL EXPENDITURES	\$193,083,063	\$183,432,624	\$166,802,210	\$166,486,035	\$162,613,208	\$159,095,652

Parcel Tax revenue represents only 3% of total unrestricted revenue fund sources

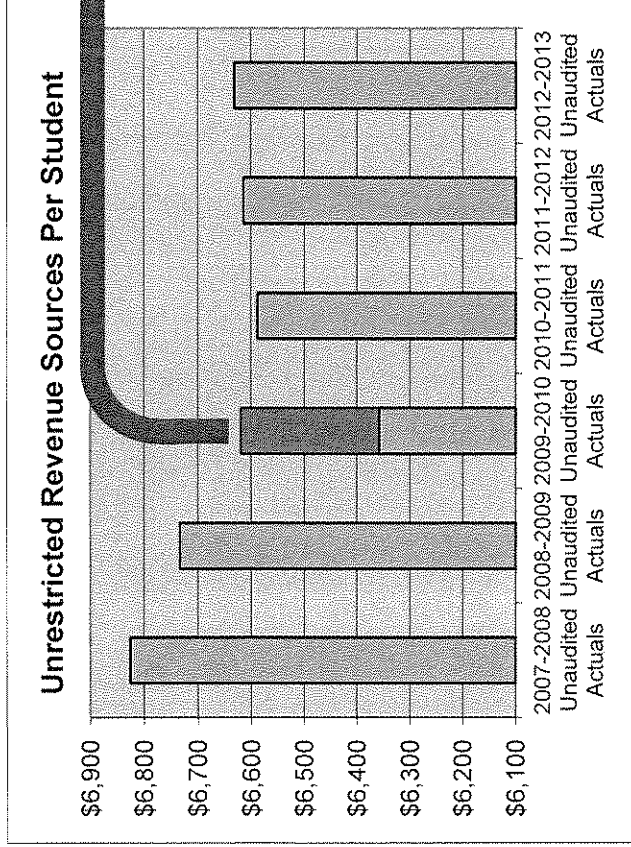


Salaries and Benefits represent 89% of total unrestricted expenditures

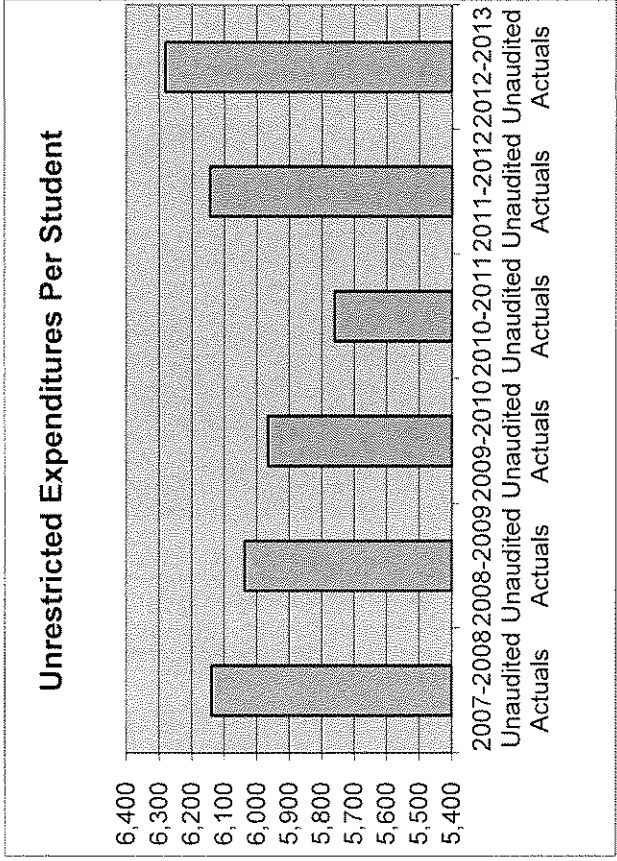


Unrestricted revenues per student is flat YoY while unrestricted expenditures are up 2% YoY

- This increase is primarily driven by 3.3% certificated salary increase, 2.6% classified salary increase and 4.2% employee benefit increase per student

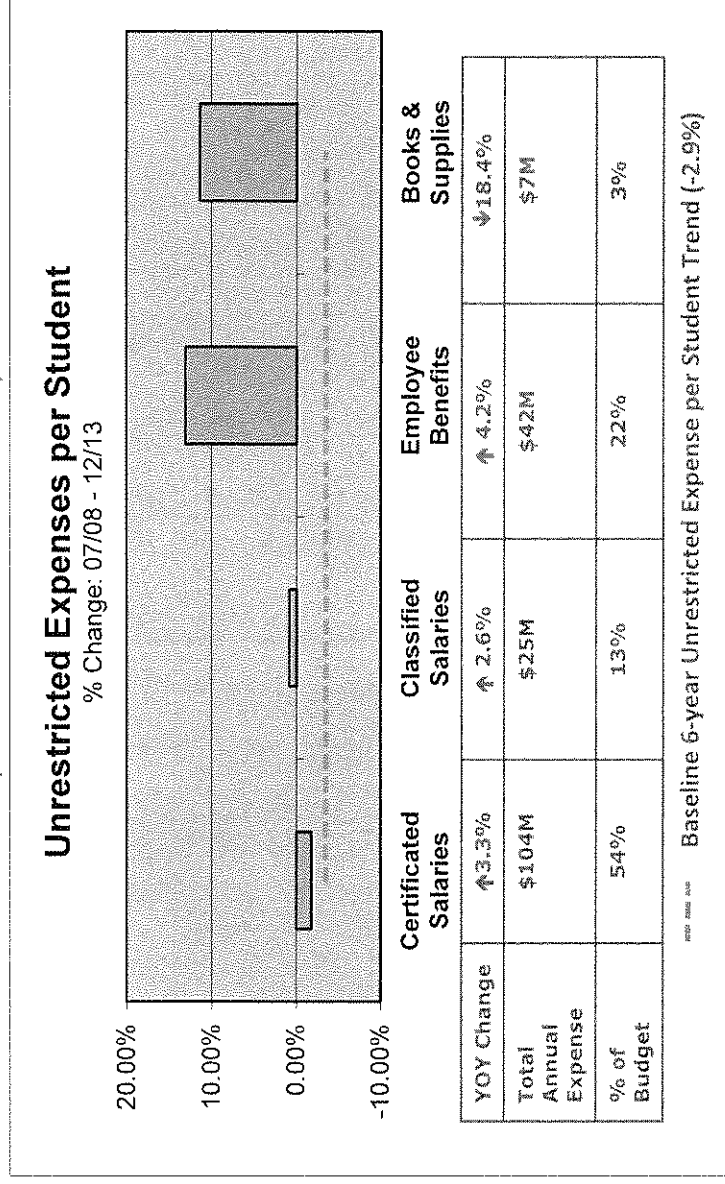


One time revenue limit take back in 2009-2010 of \$7.3M



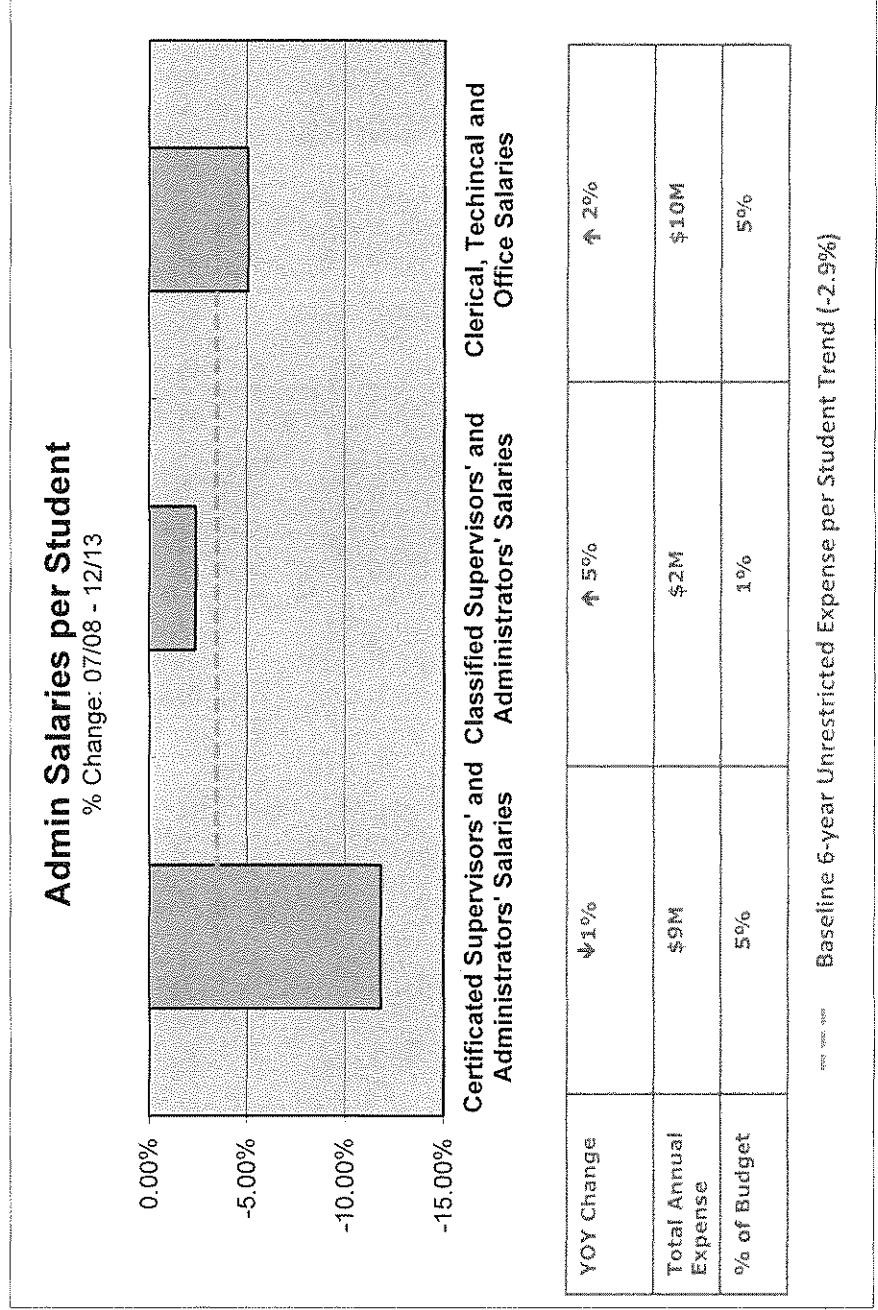
Total YoY increase generated by Certificated Salaries, Classified Salaries, Benefits, and Books & Supplies

- **Certificated Salary Increase net 3.3%:**
 - Step & Column increase for 2012-13
 - One-time payment of 4% negotiated with unions
- **Classified Salary Increase net 2.6%**
 - One-time payment of 4% negotiated with unions
- **Benefits Increase net 4.2%:**
 - Changes in tax rates and larger salary base
 - 5% Health and Welfare premium growth
- **Books & Supplies net 18.4%**
 - Textbook deferrals in 2012-13 in anticipation of Common Core adoption in 2013-14



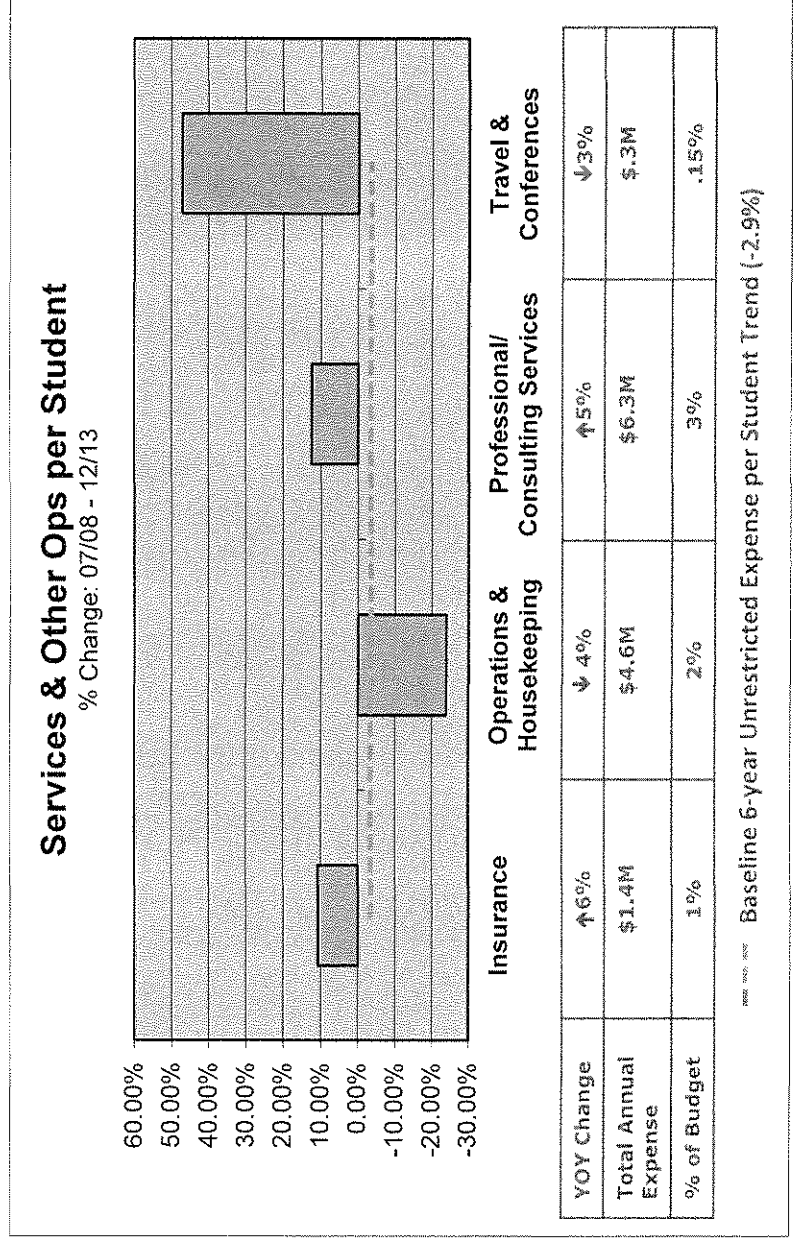
Administrative salaries decreased in line with expectations

- Reclassification of 1.5 FTEs from certificated to classified (Certificated would have been 0% and Classified would have been -6%)
- There was a 1 time payment of 4% to both Certificated and Classified employees in the past fiscal year that came from a draw down of the reserve funds within the general fund. The justification for this was that there had not been any salary increase or payment to these employees since the 2007/2008 fiscal year



Insurance and Professional Consulting increased slightly YoY

- Expanded District facilities increased insured value (study done every 5 years) and Average Daily Attendance increasing insurance liability premiums in 2012-13
- Professional and Consulting increased due to Parent and Community Donations driving local site expenditures and costs associated with Measure D General Obligation Bond election and School Board election



PTOC'S Summary for fiscal year ending June 30, 2013

- Revenue effects over last 6 years...
 - Total Cumulative state funding shortfall to SRVUSD (unrestricted) of \$167 Million (22%)
 - The aggregate per student reduction in unrestricted fund revenues was only 2.9%
 - Other one-time fund sources, solar rebates, Parent and Community donations (\$17M) and the parcel tax
- Unrestricted expenditures trended up 2.3% over last 6 years
 - 3.2% increase (YoY) for certificated salaries
 - 2.6% increase (YoY) for classified salaries
 - 4.2% increase (YoY) for Health & Welfare benefits
- Supervisor and Administrative Salaries for both Certificated and Classified employees trended downward consistent with the baseline
 - This is consistent with the Measure C campaign commitment - no funds to be spent on administrator's salaries

Conclusion

- The PTOC is confident that the parcel tax funds are being spent within the purpose of the parcel tax measure.

Appendix

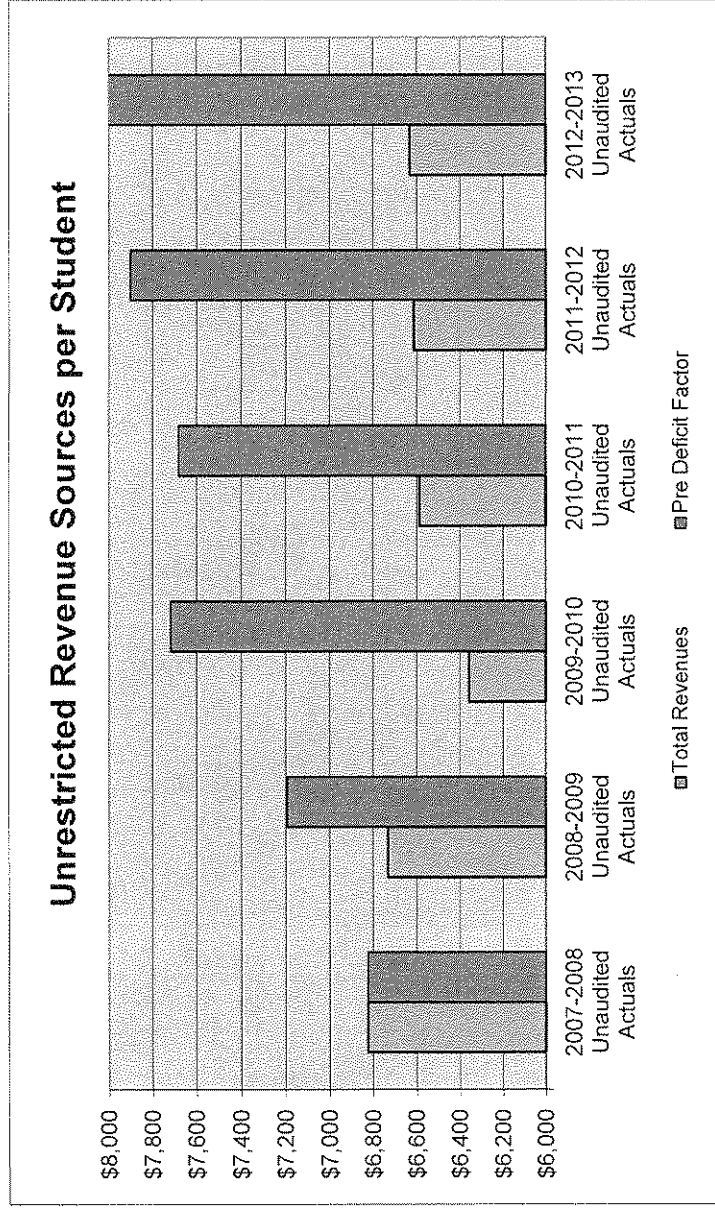
Deficit Factor Analysis – Unrestricted Revenues

Unaudited Actuals Year	Post Deficit Unrestricted	Pre Deficit Unrestricted
2007 – 2008	\$143,195,240	\$143,195,240
2008 - 2009	\$145,797,372	\$158,185,003
2009 - 2010	\$132,824,641	\$170,737,469
2010 - 2011	\$145,537,221	\$177,216,754
2011 - 2012	\$150,056,697	\$188,417,477
2012 - 2013	\$155,047,493	\$199,036,777
TOTAL	\$872,458,663	\$1,036,767,264
DIFFERENCE	\$164,308,600	
PER STUDENT DEFICIT (FROM 2008 – 2013)		\$5,344

Services & Other Operating Expenditures

Services & Other Operating Expenditures	UNAUDITED ACTUALS - UNRESTRICTED					
	2012-2013	2011-2012	2010 - 2011	2009 - 2010	2008 - 2009	2007 - 2008
Subagreements for Services	-	\$11,808	\$ -	\$ -	\$126,985	\$ -
Travel & Conferences	287,363	286,872	198,040	157,510	118,966	164,733
Dues & Memberships	41,721	19,468	32,713	14,359	22,401	37,248
Insurance	1,411,353	1,298,713	1,233,241	1,726,165	1,028,506	1,073,741
Operations & Housekeeping Services	4,594,372	4,652,910	5,307,142	5,256,293	5,343,356	5,087,978
Rentals, Leases, Repairs & Non Capitalized Improvements	1,583,000	1,742,039	1,644,095	1,706,098	1,732,710	1,792,941
Transfers of Direct Costs - Interfund	(2,063)	40,421	101,683	136,703	138,493	140,148
Professional / Consulting Services	6,274,989	5,807,698	5,771,511	5,542,948	5,295,051	4,697,056
Communications	631,206	529,281	432,940	424,670	232,814	346,863
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES	\$14,821,941	\$14,389,210	\$14,721,365	\$14,964,746	\$14,039,282	\$13,340,708

Unrestricted Revenue Sources Per Student



Overall 6 year cumulative deficit factor results in a \$167M reduction in revenue (\$5,438 per student)

Parcel Tax Oversight Committee

Oct. 14, 2014

Meeting Handouts

2014-15 PTOC Member Roster

3/1/2014

Term

e-mail

2014

1	Carl Nichols	Expires 2015	carl@nichols.us
2	Steven Minchen	Expires 2015	doitsteve@yahoo.com
3	Alicia Moore	Expires 2015 (2nd term)	Moorealicia88@yahoo.com
4	Jennifer Ottley	Expires 2015 (2nd term)	jenniferottley@att.net
5	Dan Parnas	Expires 2015 (2nd term)	dparnas@yahoo.com
6	Debbie Choy	Expires 2016	debbiechoy@gmail.com
7	Shelley Clark	Expires 2016	sclark@westcaltech.com
8	Sandra Lee Lepley	Expires 2016	slepley@hotmail.com
9	Ketan Patel	Expires 2016	k_naran@yahoo.com
	Scott Anderson	District	scanderson@srvusd.net
	Mark Jewett	Board	jewett4srvusd@yahoo.com
	Sandra Corsetti	Admin. Asst.	scorsetti@srvusd.net

*underscore k_n

new members, effective no later than March 1st:

expiring: No later than March 1st

Carl Nichols	Expires 2015
Steven Minchen	Expires 2015
Alicia Moore	Expires 2015 (2nd term)
Jennifer Ottley	Expires 2015 (2nd term)
Dan Parnas	Expires 2015 (2nd term)

EXHIBIT A
MEASURE __ TEXT

I. ABBREVIATION OF THE MEASURE

[This summarizes, in 75 words or less, the full text of the measure which appears below.]

Excellence in Education Act

To help maintain academic excellence, retain qualified and experienced teachers, prepare students for college and careers for a global economy with strong math, science and literacy education, shall San Ramon Valley Unified School District renew its expiring education tax at one hundred forty-four dollars per parcel for seven years, with citizen oversight, annual audits, no funds for administrator salaries, an available exemption for persons 65 and older, and all funds spent to support local schools?

[75 words]

II. FULL TEXT OF THE MEASURE

SAN RAMON VALLEY UNIFIED SCHOOL DISTRICT EXCELLENCE IN EDUCATION ACT OF 2009

This measure may be known and referred to as the "San Ramon Valley Unified School District Excellence in Education Act of 2009" or as "Measure ____". *[designation to be assigned by County Registrar of Voters]*

TERMS AND PURPOSES

Upon approval of two-thirds of those voting on this measure, the District shall be authorized to and shall levy a qualified special tax (parcel tax) of \$144 per year on each parcel of taxable real property in the District, for a period limited to seven years, commencing July 1, 2009, upon the expiration of the existing education parcel tax approved by the voters of the District in 2004.

Moneys raised under this Excellence in Education Act shall be authorized to be used only to provide financial support to local school programs, as follows:

- to address the impact of cuts in the State's education budget on teachers, classroom programs and student services
- to maintain academic excellence
- retain qualified and experienced teachers
- prepare students for college and careers for a global economy
- maintain math, science, literacy and other academic programs

and to provide other financial support to the extent of available funds to maintain and support the District's academic programs, including the purchase of instructional equipment, materials and supplies.

EXEMPTIONS – SENIOR CITIZENS; RECIPIENTS OF SUPPLEMENTARY SECURITY INCOME.

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied by a person 65 years of age or older shall be exempt from the education parcel tax upon proper application to the District. Persons receiving Supplemental Security Income for a disability, regardless of age, shall also be exempt upon proper application to the District.

Either exemption shall be available pursuant to procedures to be prescribed by the Board of Education or otherwise as required by law or by the Contra Costa County Tax Collector. Senior citizens with a current valid exemption under the Excellence in Education Act of 2004 shall continue to be exempt and not be required to reapply, subject to those procedures.

ACCOUNTABILITY PROVISIONS

Independent Citizens' Oversight Committee. The Board of Education shall establish an Independent Citizens' Oversight Committee to ensure that moneys raised under the Excellence in Education Act are spent only for the purposes named in this Proposition. The Board of Education shall provide by resolution for the composition, duties, funding and other necessary information regarding the Committee's formation and operation.

Independent Annual Audit. Upon the levy and collection of the education parcel tax, the Board of Education shall cause an account to be established for deposit of the proceeds, pursuant to Government Code Section 50075.1. For so long as any proceeds remain unexpended, the Superintendent of the District shall cause an independent financial auditor to prepare a report to be filed with the Board of Education no later than December 31 of each year, commencing December 31, 2009, stating (1) the amount collected and expended in such year, and (2) the status of any projects or description of any programs funded. The report may relate to the calendar year, fiscal year, or other appropriate annual period, as the Superintendent shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Education.

Specific Purposes. All of the purposes named in the measure shall constitute the specific purposes of the education parcel tax, and proceeds thereof shall be applied only for such purposes.

LEVY AND COLLECTION

The education parcel tax shall be collected by the Contra Costa County Treasurer-Tax Collector at the same time and in the same manner and shall be subject to the same penalties as *ad valorem* property taxes collected by the Treasurer-Tax Collector. Unpaid taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

"Parcel of taxable real property" shall be defined as any unit of real property in the District which receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County Treasurer-Tax Collector's Office. All property which is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the education parcel tax in such year. In addition, parcels may be exempt from the education parcel tax as described above under "EXEMPTIONS".

The District shall annually provide a list of parcels to the Contra Costa County tax collection officials which the District has approved for an exemption as described above, under "Exemptions - Senior Citizens; Recipients of Supplementary Security Income". The Contra Costa County Assessor's determination of exemption or relief for any reason of any parcel from taxation, other than through either of said exemptions, shall be final and binding for the purposes of the education parcel tax. Taxpayers wishing to challenge the County Assessor's determination must do so under the procedures for correcting a misclassification of property pursuant to Section 4876.5 of the California Revenue and Taxation Code or other applicable procedures. Taxpayers seeking a refund of any tax paid shall follow the procedures applicable to property tax refunds pursuant to the California Revenue and Taxation Code.

SEVERABILITY

The Board of Education hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

San Ramon Valley Unified School District

Measure C Parcel Tax Oversight Committee Overview

Purpose: The Parcel Tax Oversight Committee is established to provide oversight for the Board and community on the expenditures funded by the Measure C parcel tax in order to ensure that said funds are spent for the purposes approved by the voters. These include:

- a) Help Maintain Academic Excellence
- b) Retain Qualified and Experience Teachers
- c) Prepare Students for College
- d) Prepare Students for Careers for a Global Economy
- e) Provide Strong Math Programs
- f) Provide Strong Science Programs
- g) Provide Strong Literacy Education

The Parcel Tax oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

Voting Membership: The Parcel Tax Oversight Committee shall consist of nine (9) members of the community at large who shall be appointed by the Board of Trustees to serve for terms of two years, without compensation, and for no more than two consecutive terms. All members of the PTOC shall reside within the boundaries of the SRVUSD and shall be registered voters. Parcel Tax Oversight Committee members may not hold any incompatible office or position during their term of membership.

No employee or official of the District may be appointed and no vendor, contractor, or consultant of the District may be appointed to the Parcel Tax Oversight Committee.

Non-voting members/liaisons/staff consist of one (1) member of the Board of Education who shall be selected by a vote of the Board at its annual reorganization meeting and one (1) member of the Superintendent's Cabinet selected by the Superintendent.

Meetings: The Parcel Tax Oversight Committee shall hold two regular meetings each year at the District Office located at 699 Old Orchard Drive, Danville, CA. All Parcel Tax Oversight Committee meetings shall be open to the public as required by the Ralph M. Brown Act (California Government Code section 54950).

The Parcel Tax Oversight Committee shall issue a report of its activities to the Board of Trustees at least once a year.

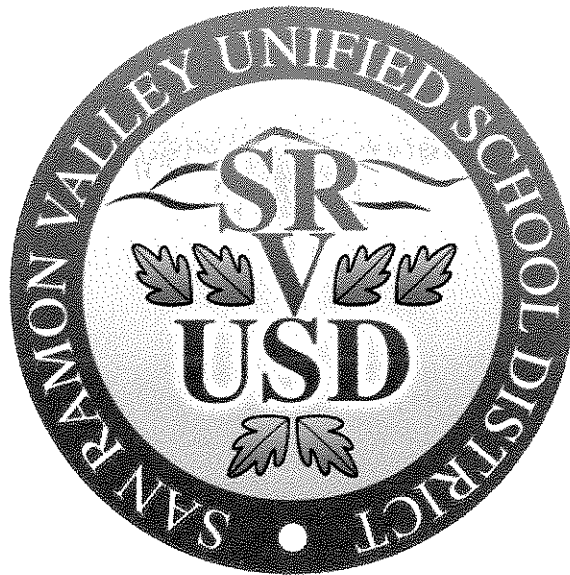
Meeting Requirements (Brown Act): The meetings of the Measure C Parcel Tax Oversight Committee shall be publically noticed with opportunity provided for public comment. The Committee shall meet a minimum of twice per calendar year, in order to complete their required oversight duties in conjunction with the required annual audit.

San Ramon Valley Unified School District

Annual Financial and Budget Report

2013-2014

Unaudited Actuals – General Fund



PRESENTED TO THE BOARD OF EDUCATION

September 9, 2014

Mary C. Shelton
Superintendent

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	184,565,427.07	0.00	184,565,427.07	205,576,467.00	0.00	205,576,467.00	11.4%
2) Federal Revenue		8100-8299	0.00	5,929,562.09	5,929,562.09	0.00	5,739,264.00	5,739,264.00	-3.2%
3) Other State Revenue		8300-8599	5,334,136.08	27,371,965.34	32,706,101.42	5,305,841.00	21,527,302.00	26,833,143.00	-18.0%
4) Other Local Revenue		8600-8799	11,662,761.20	19,536,586.89	31,199,350.09	11,359,003.00	15,825,017.00	27,184,020.00	-12.9%
5) TOTAL, REVENUES			201,562,324.35	52,838,116.32	254,400,440.67	222,241,311.00	43,091,583.00	265,332,894.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	101,733,316.76	19,790,256.49	121,523,573.25	105,912,712.00	22,739,133.00	128,651,845.00	5.9%
2) Classified Salaries		2000-2999	22,792,745.24	16,856,945.12	39,649,690.36	24,096,929.00	17,807,100.00	41,904,029.00	5.7%
3) Employee Benefits		3000-3999	40,492,373.68	11,540,293.17	52,032,666.85	44,930,442.00	13,683,541.00	58,613,983.00	12.6%
4) Books and Supplies		4000-4999	2,640,361.29	7,542,160.98	10,182,522.27	2,826,715.00	6,124,581.00	8,951,296.00	-12.1%
5) Services and Other Operating Expenditures		5000-5999	11,262,682.06	9,161,396.02	20,424,078.08	12,313,826.00	8,736,303.00	21,050,129.00	3.1%
6) Capital Outlay		6000-6999	105,521.42	211,949.83	317,471.25	92,112.00	261,075.00	353,187.00	11.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	483,866.18	1,778,121.20	2,261,987.38	403,192.00	993,499.00	1,396,691.00	-38.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(267,006.76)	266,037.72	(99.04)	(292,845.00)	291,922.00	(923.00)	-4.8%
9) TOTAL, EXPENDITURES			179,243,859.87	67,147,160.53	246,391,020.40	190,283,083.00	70,637,154.00	260,920,237.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,318,484.48	(14,309,044.21)	8,009,420.27	31,958,228.00	(27,545,571.00)	4,412,657.00	-44.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	570,610.41	0.00	570,610.41	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,342,285.00	0.00	3,342,285.00	2,849,258.00	0.00	2,849,258.00	-14.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,679,530.26)	21,679,530.26	0.00	(23,726,133.00)	23,726,133.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,451,204.85)	21,679,530.26	(2,771,674.59)	(26,575,391.00)	23,726,133.00	(2,649,258.00)	2.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,132,740.37)	7,370,486.05	5,237,745.68	5,382,837.00	(3,819,438.00)	1,563,399.00	-70.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,418,594.87	2,508,292.86	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,418,594.87	2,508,292.86	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
d) Other Restatements		9795	14,151.74	(14,151.74)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,432,746.61	2,494,141.12	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
2) Ending Balance, June 30 (E + F1e)			25,300,006.24	9,864,627.17	35,164,633.41	30,682,843.24	6,045,189.17	36,728,032.41	4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	62,000.00	0.00	62,000.00	62,000.00	0.00	62,000.00	0.0%
Stores		9712	53,246.80	0.00	53,246.80	93,331.00	0.00	93,331.00	75.3%
Prepaid Expenditures		9713	408,184.70	0.00	408,184.70	226,511.00	0.00	226,511.00	-44.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,864,627.17	9,864,627.17	0.00	6,045,189.17	6,045,189.17	-36.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,822,188.21	0.00	3,822,188.21	3,299,686.21	0.00	3,299,686.21	-13.7%
Textbooks	0000	9780	2,637,366.00		2,637,366.00				
Site and Department Carry Over	0000	9780	1,062,320.21		1,062,320.21				
Program Carry Over	1100	9780	122,502.00		122,502.00				
	0000	9780				2,237,366.00		2,237,366.00	
Site and Department Carry Over	0000	9780				1,062,320.21		1,062,320.21	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,492,000.00	0.00	7,492,000.00	7,913,085.00	0.00	7,913,085.00	5.6%
Unassigned/Unappropriated Amount		9790	13,462,386.53	0.00	13,462,386.53	19,088,230.03	0.00	19,088,230.03	41.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,975,760.89	2,972,920.07	28,948,680.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	350,100.31	0.00	350,100.31				
c) in Revolving Fund		9130	62,000.00	0.00	62,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	281,430.55	0.00	281,430.55				
3) Accounts Receivable		9200	2,764,763.97	8,403,230.31	11,167,994.28				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	172,745.17	216,453.61	389,198.78				
6) Stores		9320	53,246.80	0.00	53,246.80				
7) Prepaid Expenditures		9330	408,184.70	0.00	408,184.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			30,068,232.39	11,592,603.99	41,660,836.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,441,704.68	1,433,754.70	3,875,459.38				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,326,521.47	56,124.58	2,382,646.05				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	238,097.54	238,097.54				
6) TOTAL, LIABILITIES			4,768,226.15	1,727,976.82	6,496,202.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,300,006.24	9,664,627.17	35,164,633.41				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	28,896,098.20	0.00	28,896,098.20	53,575,386.00	0.00	53,575,386.00	85.4%
Education Protection Account State Aid - Current Year		8012	33,956,206.00	0.00	33,956,206.00	29,851,661.00	0.00	29,851,661.00	-12.1%
State Aid - Prior Years		8019	(194,313.00)	0.00	(194,313.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,125,065.28	0.00	1,125,065.28	1,118,823.00	0.00	1,118,823.00	-0.6%
Timber Yield Tax		8022	1.31	0.00	1.31	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	5,910.48	0.00	5,910.48	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	110,701,623.06	0.00	110,701,623.06	111,753,966.00	0.00	111,753,966.00	1.0%
Unsecured Roll Taxes		8042	4,455,614.24	0.00	4,455,614.24	4,499,592.00	0.00	4,499,592.00	1.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,842,071.91	0.00	1,842,071.91	930,061.00	0.00	930,061.00	-49.5%
Education Revenue Augmentation Fund (ERAF)		8045	4,266,024.90	0.00	4,266,024.90	3,708,497.00	0.00	3,708,497.00	-13.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	396,355.69	0.00	396,355.69	167,470.00	0.00	167,470.00	-57.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			185,450,658.07	0.00	185,450,658.07	205,605,456.00	0.00	205,605,456.00	10.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(885,231.00)		(885,231.00)	(28,989.00)		(28,989.00)	-96.7%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			184,565,427.07	0.00	184,565,427.07	205,576,467.00	0.00	205,576,467.00	11.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,538,432.00	3,538,432.00	0.00	3,538,432.00	3,538,432.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,040,516.00	1,040,516.00	0.00	1,038,102.00	1,038,102.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290		516,950.66	516,950.66		514,476.00	514,476.00	-0.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		295,876.11	295,876.11		289,200.00	289,200.00	-2.3%
NCLB: Title III, Immigrant Education Program	4201	8290		216,573.20	216,573.20		136,714.00	136,714.00	-36.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		226,442.12	226,442.12		127,568.00	127,568.00	-43.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		94,772.00	94,772.00		94,772.00	94,772.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	5,929,562.09	5,929,562.09	0.00	5,739,264.00	5,739,264.00	-3.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROG/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		16,932,885.00	16,932,885.00		17,829,645.00	17,829,645.00	5.3%
Prior Years	6500	8319		32,591.00	32,591.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	471,422.00	471,422.00	0.00	471,422.00	471,422.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,093,194.00	0.00	1,093,194.00	1,118,723.00	0.00	1,118,723.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	4,153,584.74	1,130,667.34	5,284,252.08	4,100,118.00	976,219.00	5,076,337.00	-3.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		255,709.82	255,709.82		276,404.00	276,404.00	8.1%
California Clean Energy Jobs Act	6230	8590		358,859.00	358,859.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		6,181,008.00	6,181,008.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	87,357.34	2,008,823.18	2,096,180.52	87,000.00	1,973,612.00	2,060,612.00	-1.7%
TOTAL, OTHER STATE REVENUE			5,334,136.08	27,371,965.34	32,706,101.42	5,305,841.00	21,527,302.00	26,833,143.00	-18.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	6,783,572.14	0.00	6,783,572.14	6,764,600.00	0.00	6,764,600.00	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	36,395.89	0.00	36,395.89	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,110,690.41	0.00	1,110,690.41	904,583.00	0.00	904,583.00	-18.6%
Interest		8660	104,508.87	0.00	104,508.87	80,000.00	0.00	80,000.00	-23.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	79,872.86	1,586,254.37	1,666,127.23	76,350.00	1,528,496.00	1,604,846.00	-3.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	589,697.43	0.00	589,697.43	648,027.00	0.00	648,027.00	9.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,958,023.60	17,950,334.52	20,908,358.12	2,885,443.00	14,296,521.00	17,181,964.00	-17.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,662,761.20	19,536,588.89	31,199,350.09	11,359,003.00	15,825,017.00	27,184,020.00	-12.9%
TOTAL, REVENUES			201,562,324.36	52,838,116.32	254,400,440.67	222,241,311.00	43,091,583.00	265,332,894.00	4.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	86,815,413.34	15,574,485.75	102,389,899.09	90,190,222.00	17,486,944.00	107,657,166.00	5.1%
Certificated Pupil Support Salaries		1200	4,879,099.91	2,336,004.38	7,215,104.29	5,283,168.00	2,577,323.00	7,860,491.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,081,143.79	1,223,444.58	10,304,588.37	9,637,671.00	1,350,304.00	10,987,975.00	6.6%
Other Certificated Salaries		1900	957,859.72	656,321.78	1,613,981.50	801,651.00	1,344,562.00	2,146,213.00	33.0%
TOTAL, CERTIFICATED SALARIES			101,733,316.76	19,790,256.49	121,523,573.25	105,912,712.00	22,739,133.00	128,651,845.00	5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	479,355.79	9,401,879.97	9,881,235.76	562,834.00	9,865,360.00	10,428,194.00	5.5%
Classified Support Salaries		2200	9,905,818.63	5,461,534.45	15,367,353.08	10,573,638.00	6,218,641.00	16,792,279.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	1,900,159.82	587,578.29	2,487,738.11	1,978,951.00	513,993.00	2,492,944.00	0.2%
Clerical, Technical and Office Salaries		2400	9,548,287.13	723,832.95	10,272,120.08	9,972,761.00	754,323.00	10,727,084.00	4.4%
Other Classified Salaries		2900	959,123.87	682,119.46	1,641,243.33	1,008,745.00	454,783.00	1,463,528.00	-10.8%
TOTAL, CLASSIFIED SALARIES			22,792,745.24	16,856,945.12	39,649,690.36	24,096,929.00	17,807,100.00	41,904,029.00	6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,495,999.67	1,634,830.95	10,130,830.62	10,368,493.00	2,077,260.00	12,445,753.00	22.9%
PERS		3201-3202	2,339,447.99	1,494,186.76	3,833,636.75	2,589,873.00	1,708,314.00	4,298,187.00	12.1%
OASDI/Medicare/Alternative		3301-3302	3,215,896.22	1,554,707.24	4,770,403.46	3,383,433.00	1,679,797.00	5,063,230.00	6.1%
Health and Welfare Benefits		3401-3402	20,154,225.41	5,330,043.33	25,484,268.74	21,781,447.00	6,436,448.00	28,217,895.00	10.7%
Unemployment Insurance		3501-3502	63,240.62	18,675.54	81,916.16	67,863.00	22,162.00	90,025.00	9.9%
Workers' Compensation		3601-3602	2,468,126.60	730,403.83	3,198,530.43	2,692,075.00	823,389.00	3,515,464.00	9.9%
OPEB, Allocated		3701-3702	1,203,737.00	59,039.00	1,262,776.00	1,331,942.00	49,984.00	1,381,926.00	9.4%
OPEB, Active Employees		3751-3752	697,495.00	9,056.00	706,551.00	763,013.00	40,641.00	803,654.00	13.7%
Other Employee Benefits		3901-3902	1,854,405.17	709,348.52	2,563,753.69	1,952,303.00	845,546.00	2,797,849.00	9.1%
TOTAL, EMPLOYEE BENEFITS			40,492,373.68	11,540,293.17	52,032,666.85	44,930,442.00	13,683,541.00	58,613,983.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,691.90	668,740.80	670,432.70	400,000.00	978,219.00	1,378,219.00	105.6%
Books and Other Reference Materials		4200	95,374.19	353,888.24	449,262.43	41,186.00	721,150.00	762,336.00	69.7%
Materials and Supplies		4300	2,162,224.40	4,818,822.72	6,981,047.12	2,008,937.00	3,819,321.00	5,828,258.00	-16.5%
Noncapitalized Equipment		4400	381,070.80	1,700,709.22	2,081,780.02	376,592.00	605,891.00	982,483.00	-52.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,640,361.29	7,542,160.96	10,182,522.27	2,826,715.00	6,124,581.00	8,951,296.00	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,719,745.59	1,719,745.59	0.00	1,750,275.00	1,750,275.00	1.8%
Travel and Conferences		5200	226,742.01	187,588.27	414,330.28	276,312.00	171,823.00	448,135.00	8.2%
Dues and Memberships		5300	61,092.82	13,887.00	74,979.82	60,260.00	8,215.00	68,475.00	-8.7%
Insurance		5400 - 5450	1,486,729.55	35,320.45	1,522,050.00	1,838,421.00	35,500.00	1,873,921.00	10.0%
Operations and Housekeeping Services		5500	4,889,852.43	1,100.00	4,890,952.43	4,970,832.00	0.00	4,970,832.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,345,761.11	931,203.55	2,276,964.66	1,467,408.00	1,115,965.00	2,583,373.00	13.5%
Transfers of Direct Costs		5710	(48,130.21)	48,130.21	0.00	(30,385.00)	30,385.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,343.44)	(2,682.51)	(75,025.95)	(48,600.00)	0.00	(48,600.00)	-35.2%
Professional/Consulting Services and Operating Expenditures		5800	2,785,881.08	6,190,745.20	8,976,626.28	3,273,093.00	5,604,350.00	8,877,443.00	-1.1%
Communications		5900	587,096.71	36,358.26	623,454.97	706,485.00	19,790.00	726,275.00	16.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,262,582.06	9,161,396.02	20,424,078.08	12,313,826.00	8,736,303.00	21,050,129.00	3.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	30,636.01	30,636.01	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	105,521.42	181,313.82	286,835.24	17,112.00	261,075.00	278,187.00	-3.0%
Equipment Replacement		6500	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
TOTAL, CAPITAL OUTLAY			105,521.42	211,949.83	317,471.25	92,112.00	261,075.00	353,187.00	11.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,682,136.08	1,682,136.08	0.00	959,299.00	959,299.00	-43.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	32,127.41	0.00	32,127.41	14,798.00	0.00	14,798.00	-53.9%
Other Debt Service - Principal		7439	451,738.77	95,985.12	547,723.89	388,394.00	34,200.00	422,594.00	-22.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			483,866.18	1,778,121.20	2,261,987.38	403,192.00	993,499.00	1,396,691.00	-38.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(266,037.72)	266,037.72	0.00	(291,922.00)	291,922.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(969.04)	0.00	(969.04)	(923.00)	0.00	(923.00)	-4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(267,006.76)	266,037.72	(969.04)	(292,845.00)	291,922.00	(923.00)	-4.8%
TOTAL, EXPENDITURES			179,243,859.87	67,147,160.53	246,391,020.40	190,283,083.00	70,637,154.00	260,920,237.00	5.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	34,900.00	0.00	34,900.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	535,710.41	0.00	535,710.41	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			570,610.41	0.00	570,610.41	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	958,905.00	0.00	958,905.00	1,067,096.00	0.00	1,067,096.00	11.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,383,380.00	0.00	2,383,380.00	1,782,162.00	0.00	1,782,162.00	-25.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,342,285.00	0.00	3,342,285.00	2,849,258.00	0.00	2,849,258.00	-14.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(21,679,530.26)	21,679,530.26	0.00	(23,726,133.00)	23,726,133.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,679,530.26)	21,679,530.26	0.00	(23,726,133.00)	23,726,133.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,451,204.85)	21,679,530.26	(2,771,674.59)	(26,575,391.00)	23,726,133.00	(2,849,258.00)	2.8%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	184,565,427.07	0.00	184,565,427.07	205,576,467.00	0.00	205,576,467.00	0.0%
2) Federal Revenue		8100-8299	0.00	5,929,562.09	5,929,562.09	0.00	5,739,264.00	5,739,264.00	0.0%
3) Other State Revenue		8300-8599	5,334,136.08	27,371,965.34	32,706,101.42	5,305,841.00	21,527,302.00	26,833,143.00	0.0%
4) Other Local Revenue		8600-8799	11,662,761.20	19,536,588.89	31,199,350.09	11,359,003.00	15,825,017.00	27,184,020.00	0.0%
5) TOTAL, REVENUES			201,562,324.35	52,838,116.32	254,400,440.67	222,241,311.00	43,091,583.00	265,332,894.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		115,548,854.27	43,032,625.63	158,581,479.90	122,481,591.00	43,324,845.00	165,806,436.00	4.6%
2) Instruction - Related Services	2000-2999		24,159,830.38	5,106,433.89	29,266,264.27	25,757,541.00	7,692,810.00	33,450,351.00	14.3%
3) Pupil Services	3000-3999		7,502,735.54	9,768,873.31	17,271,608.85	7,988,843.00	10,477,036.00	18,465,879.00	6.9%
4) Ancillary Services	4000-4999		1,047,439.78	2,005,950.44	3,053,390.22	1,258,174.00	1,627,339.00	2,885,513.00	-5.5%
5) Community Services	5000-5999		444,108.31	0.00	444,108.31	360,437.00	0.00	360,437.00	-18.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,822,432.53	287,392.20	11,109,824.73	11,718,299.00	294,922.00	12,013,221.00	8.1%
8) Plant Services	8000-8999		19,234,588.88	5,167,763.86	24,402,352.74	20,315,006.00	6,226,703.00	26,541,709.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	483,670.18	1,778,121.20	2,261,991.38	403,192.00	993,499.00	1,396,691.00	-38.3%
10) TOTAL, EXPENDITURES			179,243,859.87	67,147,160.53	246,391,020.40	190,283,083.00	70,637,154.00	260,920,237.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,318,464.48	(14,309,044.21)	8,009,420.27	31,958,228.00	(27,545,571.00)	4,412,657.00	-44.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	570,610.41	0.00	570,610.41	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,342,285.00	0.00	3,342,285.00	2,849,258.00	0.00	2,849,258.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,679,530.26)	21,679,530.26	0.00	(23,726,133.00)	23,726,133.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,451,204.85)	21,679,530.26	(2,771,674.59)	(26,575,391.00)	23,726,133.00	(2,849,258.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,132,740.37)	7,370,486.05	5,237,745.68	5,382,837.00	(3,819,438.00)	1,563,399.00	-70.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,418,594.87	2,508,292.86	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,418,594.87	2,508,292.86	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
d) Other Restatements		9795	14,151.74	(14,151.74)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,432,746.61	2,494,141.12	29,926,887.73	25,300,006.24	9,864,627.17	35,164,633.41	17.5%
2) Ending Balance, June 30 (E + F1e)			25,300,006.24	9,864,627.17	35,164,633.41	30,682,843.24	6,045,189.17	36,728,032.41	4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	62,000.00	0.00	62,000.00	62,000.00	0.00	62,000.00	0.0%
Stores		9712	53,246.80	0.00	53,246.80	93,331.00	0.00	93,331.00	75.3%
Prepaid Expenditures		9713	408,184.70	0.00	408,184.70	226,511.00	0.00	226,511.00	-44.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,864,627.17	9,864,627.17	0.00	6,045,189.17	6,045,189.17	-38.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,822,188.21	0.00	3,822,188.21	3,299,686.21	0.00	3,299,686.21	-13.7%
Textbooks	0000	9780	2,637,366.00		2,637,366.00				
Site and Department Carry Over	0000	9780	1,062,320.21		1,062,320.21				
Program Carry Over	1100	9780	122,502.00		122,502.00				
Site and Department Carry Over	0000	9780				2,237,366.00		2,237,366.00	
Site and Department Carry Over	0000	9780				1,062,320.21		1,062,320.21	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,492,000.00	0.00	7,492,000.00	7,913,085.00	0.00	7,913,085.00	5.6%
Unassigned/Unappropriated Amount		9790	13,462,386.53	0.00	13,462,386.53	19,088,230.03	0.00	19,088,230.03	41.8%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	358,859.00	358,859.00
6300	Lottery: Instructional Materials	514,844.39	514,844.39
6512	Special Ed: Mental Health Services	1,218,003.26	522,118.26
7405	Common Core State Standards Implementation	4,273,111.47	1,123,111.47
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	163,436.10	189,883.10
9010	Other Restricted Local	3,336,372.95	3,336,372.95
Total, Restricted Balance		<u>9,864,627.17</u>	<u>6,045,189.17</u>