

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

June 9, 2015

2015/16 FISCAL YEAR

STATE REPORT OF ADOPTED BUDGET FINANCIALS



MEETING OF THE BOARD OF EDUCATION

June 9, 2015

Prepared by: Rich Fagan, Associate Superintendent of Finance
Shannon Stenroos, Director of Budgets

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

June 9, 2014

**2015/16 FISCAL YEAR
ADOPTED BUDGET
TABLE OF CONTENTS**

Item No.	Description	Total Expenditures	Page No.
1.	School District Certifications		1 - 5
2.	General Fund (01)	\$ 572,014,982	6 - 24
3.	Charter School Special Revenue Fund (09)	\$ 2,248,154	25 - 37
4.	Adult Education Fund (11)	\$ 4,535,814	38 - 49
5.	Child Development Fund (12)	\$ 5,610,404	50 - 59
6.	Cafeteria Special Revenue Fund (13)	\$ 27,318,700	60 - 69
7.	Deferred Maintenance Fund (14)	\$ 356,626	70 - 79
8.	Capital Facilities Fund (25)	\$ 529,748	80 - 89
9.	County School Facilities Fund (35)	\$ 12,946,251	90 - 100
10.	Special Reserve Fund for Capital Outlay (40)	\$ 387,725	101 - 111
11.	Capital Project Fund (49)	\$ 8,216,165	112 - 122
12.	Debt Service Fund (52)	\$ 13,179,832	123 - 131
13.	Self Insurance Fund (67)	\$ 7,987,909	132 - 142
14.	Average Daily Attendance (ADA)		143 - 145
15.	Expense Formula/Minimum Classroom Comparison		146
16.	Multiyear Projections - General Fund		147 - 152
17.	Criteria and Standards		153 - 179
19.	Budget Assumptions		180 - 192
	Total District Expenditures for All Funds	<u>\$ 655,332,310</u>	

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

☒ 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.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 9510 Elk Grove-Florin Rd.

Date: June 05, 2015

Place: 9510 Elk Grove-Florin Rd.

Date: June 09, 2015

Time: 6:00 P.M.

Adoption Date: June 23, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Shannon Stenroos

Telephone: 916-686-7769

Title: Director of Budgets

E-mail: sstenroo@egusd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 18,741,000.00
Less: Amount of total liabilities reserved in budget:	\$ 18,741,000.00
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 _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 09, 2015

For additional information on this certification, please contact:

Name: Shannon Stenroos

Title: Director of Budgets

Telephone: 916-686-7769

E-mail: sstenroo@egusd.net

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		434,414,902.00	0.00	434,414,902.00	490,526,597.00	0.00	490,526,597.00	12.9%
2) Federal Revenue	8100-8299		0.00	40,330,028.00	40,330,028.00	0.00	31,757,697.00	31,757,697.00	-21.3%
3) Other State Revenue	8300-8599		14,689,945.00	51,638,327.00	66,328,272.00	45,905,902.00	43,157,892.00	89,063,794.00	34.3%
4) Other Local Revenue	8600-8799		3,095,329.00	10,790,531.00	13,885,860.00	2,233,955.00	1,937,229.00	4,171,184.00	-70.0%
5) TOTAL, REVENUES			452,200,176.00	102,758,886.00	554,959,062.00	538,666,454.00	76,852,818.00	615,519,272.00	10.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		221,019,833.00	55,304,245.00	276,324,078.00	233,933,779.00	47,765,501.00	281,699,280.00	1.9%
2) Classified Salaries	2000-2999		46,038,562.00	26,536,504.00	72,575,066.00	49,033,465.00	26,985,625.00	76,019,090.00	4.7%
3) Employee Benefits	3000-3999		95,868,592.00	33,146,087.00	129,014,679.00	102,892,249.00	33,821,702.00	136,713,951.00	6.0%
4) Books and Supplies	4000-4999		18,776,135.00	20,048,478.00	38,824,613.00	22,575,596.00	7,533,096.00	30,108,692.00	-22.4%
5) Services and Other Operating Expenditures	5000-5999		21,033,914.00	30,956,051.00	51,989,965.00	21,559,913.00	23,193,224.00	44,753,137.00	-13.9%
6) Capital Outlay	6000-6999		5,778,139.00	276,190.00	6,054,329.00	911,885.00	15,000.00	926,885.00	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		1,210,948.00	1,830,689.00	3,041,637.00	1,210,948.00	2,303,952.00	3,514,900.00	15.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,352,344.00)	6,601,142.00	(1,751,202.00)	(7,430,631.00)	5,799,688.00	(1,630,943.00)	-6.9%
9) TOTAL, EXPENDITURES			401,373,779.00	174,699,386.00	576,073,165.00	424,687,204.00	147,417,788.00	572,104,992.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			50,826,397.00	(71,940,500.00)	(21,114,103.00)	113,979,250.00	(70,564,970.00)	43,414,280.00	-305.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,256,756.00	0.00	1,256,756.00	468,172.00	0.00	468,172.00	-62.7%
2) Other Sources/Uses									
a) Sources	8930-8979		4,385,237.00	0.00	4,385,237.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(60,836,072.00)	60,836,072.00	0.00	(75,675,816.00)	75,675,816.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,707,591.00)	60,836,072.00	3,128,481.00	(76,143,988.00)	75,675,816.00	(468,172.00)	-115.0%

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,881,194.00)	(11,104,428.00)	(17,985,622.00)	37,835,262.00	5,110,846.00	42,946,108.00	-338.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
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)			34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
2) Ending Balance, June 30 (E + F1e)			27,398,735.74	18,979,834.90	46,378,570.64	65,233,997.74	24,090,680.90	89,324,678.64	92.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	561,055.00	0.00	561,055.00	561,055.00	0.00	561,055.00	0.0%
Prepaid Expenditures		9713	647,747.74	2,853.40	650,601.14	647,748.74	0.00	647,748.74	-0.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,976,981.99	18,976,981.99	0.00	24,090,681.39	24,090,681.39	26.9%
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	14,449,933.00	0.00	14,449,933.00	52,385,194.00	0.00	52,385,194.00	262.5%
Reserve for Funding Priorities	0000	9780				52,385,194.00		52,385,194.00	
Reserve for Funding Priorities	0000	9780	14,449,933.00		14,449,933.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	11,600,000.00	0.00	11,600,000.00	11,500,000.00	0.00	11,500,000.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.49)	(0.49)	0.00	(0.49)	(0.49)	0.0%

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	82,667,389.09	(23,823,539.52)	58,843,849.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	335,182.12	136,408.72	471,590.84				
c) in Revolving Fund		9130	140,000.00	0.00	140,000.00				
d) with Fiscal Agent		9135	68,249.84	0.00	68,249.84				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	833,657.90	905,099.09	1,738,756.99				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	454,093.78	0.00	454,093.78				
7) Prepaid Expenditures		9330	180,612.65	2,853.40	183,466.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			84,679,185.38	(22,779,178.31)	61,900,007.07				
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	(1,701,073.69)	149,336.12	(1,551,737.57)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(1,701,073.69)	149,336.12	(1,551,737.57)				
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									

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			86,380,259.07	(22,928,514.43)	63,451,744.64				

[6]

Description Resource Codes Object Codes			2014-15 Estimated Actuals			2015-16 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
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	289,197,551.00	0.00	289,197,551.00	342,815,649.00	0.00	342,815,649.00	18.5%
Education Protection Account State Aid - Current Year		8012	72,792,413.00	0.00	72,792,413.00	75,295,584.00	0.00	75,295,584.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	941,640.00	0.00	941,640.00	941,640.00	0.00	941,640.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	62,672,375.00	0.00	62,672,375.00	62,672,375.00	0.00	62,672,375.00	0.0%
Unsecured Roll Taxes		8042	2,089,514.00	0.00	2,089,514.00	2,089,514.00	0.00	2,089,514.00	0.0%
Prior Years' Taxes		8043	634,659.00	0.00	634,659.00	634,659.00	0.00	634,659.00	0.0%
Supplemental Taxes		8044	1,816,277.00	0.00	1,816,277.00	1,816,277.00	0.00	1,816,277.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,058,796.00	0.00	5,058,796.00	5,058,796.00	0.00	5,058,796.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	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	19,149.00	0.00	19,149.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(9,575.00)	0.00	(9,575.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			435,212,799.00	0.00	435,212,799.00	491,324,494.00	0.00	491,324,494.00	12.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(797,897.00)	0.00	(797,897.00)	(797,897.00)	0.00	(797,897.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 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)	
Description	Resource Codes	Object Codes							
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			434,414,902.00	0.00	434,414,902.00	490,526,597.00	0.00	490,526,597.00	12.9%
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	9,123,104.00	9,123,104.00	0.00	8,929,869.00	8,929,869.00	-2.1%
Special Education Discretionary Grants		8182	0.00	1,348,549.00	1,348,549.00	0.00	1,344,570.00	1,344,570.00	-0.3%
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		19,210,747.00	19,210,747.00		15,214,656.00	15,214,656.00	-20.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		62,584.00	62,584.00		62,584.00	62,584.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,741,027.00	1,741,027.00		1,371,345.00	1,371,345.00	-21.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,541,315.00	1,541,315.00		1,011,761.00	1,011,761.00	-34.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		2,435,359.00	2,435,359.00		1,340,922.00	1,340,922.00	-44.9%
Vocational and Applied Technology Education	3500-3699	8290		539,576.00	539,576.00		512,117.00	512,117.00	-5.1%
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	4,327,767.00	4,327,767.00	0.00	1,969,873.00	1,969,873.00	-54.5%
TOTAL, FEDERAL REVENUE			0.00	40,330,028.00	40,330,028.00	0.00	31,757,697.00	31,757,697.00	-21.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		32,834,420.00	32,834,420.00		32,540,096.00	32,540,096.00	-0.9%
Special Education Master Plan Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,219,523.00	0.00	6,219,523.00	38,000,966.00	0.00	38,000,966.00	511.0%
Lottery - Unrestricted and Instructional Materials		8560	7,904,936.00	1,882,128.00	9,787,064.00	7,904,936.00	1,882,128.00	9,787,064.00	0.0%
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		3,119,371.00	3,119,371.00		3,119,371.00	3,119,371.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,710,903.00	1,710,903.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		559.00	559.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	565,486.00	12,090,946.00	12,656,432.00	0.00	5,616,297.00	5,616,297.00	-55.6%
TOTAL, OTHER STATE REVENUE			14,689,945.00	51,638,327.00	66,328,272.00	45,905,902.00	43,157,892.00	89,063,794.00	34.3%

[13]

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	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		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		155,000.00	28,148.00	183,148.00	155,000.00	28,148.00	183,148.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			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		295,000.00	0.00	295,000.00	295,000.00	0.00	295,000.00	0.0%
Interagency Services	8677		100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		62,000.00	0.00	62,000.00	62,000.00	0.00	62,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	9,575.00	0.00	9,575.00	0.00	0.00	0.00	-100.0%
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	1,056,399.00	10,762,383.00	11,818,782.00	992,742.00	1,909,081.00	2,901,823.00	-75.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,412,355.00	0.00	1,412,355.00	624,213.00	0.00	624,213.00	-55.8%
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			3,095,329.00	10,790,531.00	13,885,860.00	2,233,955.00	1,937,229.00	4,171,184.00	-70.0%
TOTAL, REVENUES			452,200,176.00	102,758,886.00	554,959,062.00	538,666,454.00	76,852,818.00	615,519,272.00	10.9%

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	193,358,441.00	32,136,315.00	225,494,756.00	204,970,480.00	29,317,909.00	234,288,389.00	3.9%
Certificated Pupil Support Salaries		1200	8,679,892.00	11,359,941.00	20,039,833.00	9,423,261.00	10,876,297.00	20,299,558.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,678,286.00	758,235.00	17,436,521.00	17,370,034.00	828,900.00	18,198,934.00	4.4%
Other Certificated Salaries		1900	2,303,214.00	11,049,754.00	13,352,968.00	2,170,004.00	6,742,395.00	8,912,399.00	-33.3%
TOTAL, CERTIFICATED SALARIES			221,019,833.00	55,304,245.00	276,324,078.00	233,933,779.00	47,765,501.00	281,699,280.00	1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,962,218.00	17,362,620.00	19,324,838.00	1,776,835.00	19,145,440.00	20,922,275.00	8.3%
Classified Support Salaries		2200	19,023,600.00	5,520,259.00	24,543,859.00	20,522,677.00	4,975,962.00	25,498,639.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	3,766,287.00	838,095.00	4,604,382.00	3,936,123.00	665,183.00	4,601,306.00	-0.1%
Clerical, Technical and Office Salaries		2400	20,140,964.00	2,645,467.00	22,786,431.00	21,567,214.00	2,045,000.00	23,612,214.00	3.6%
Other Classified Salaries		2900	1,145,493.00	170,063.00	1,315,556.00	1,230,616.00	154,040.00	1,384,656.00	5.3%
TOTAL, CLASSIFIED SALARIES			46,038,562.00	26,536,504.00	72,575,066.00	49,033,465.00	26,985,625.00	76,019,090.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,549,497.00	4,707,790.00	24,257,287.00	25,098,958.00	5,020,031.00	30,118,989.00	24.2%
PERS		3201-3202	5,111,423.00	3,357,911.00	8,469,334.00	5,336,139.00	3,293,013.00	8,629,152.00	1.9%
OASDI/Medicare/Alternative		3301-3302	6,687,594.00	3,018,434.00	9,706,028.00	7,113,229.00	2,881,988.00	9,995,217.00	3.0%
Health and Welfare Benefits		3401-3402	42,579,603.00	16,750,582.00	59,330,185.00	45,200,296.00	17,639,746.00	62,840,042.00	5.9%
Unemployment Insurance		3501-3502	133,365.00	44,198.00	177,563.00	141,526.00	37,710.00	179,236.00	0.9%
Workers' Compensation		3601-3602	5,996,238.00	1,857,593.00	7,853,831.00	7,077,469.00	1,884,075.00	8,961,544.00	14.1%
OPEB, Allocated		3701-3702	3,125,110.00	0.00	3,125,110.00	1,675,110.00	0.00	1,675,110.00	-46.4%
OPEB, Active Employees		3751-3752	10,413,759.00	3,151,760.00	13,565,519.00	11,029,968.00	2,987,841.00	14,017,809.00	3.3%
Other Employee Benefits		3901-3902	2,272,003.00	257,819.00	2,529,822.00	219,554.00	77,298.00	296,852.00	-88.3%
TOTAL, EMPLOYEE BENEFITS			95,868,592.00	33,146,087.00	129,014,679.00	102,892,249.00	33,821,702.00	136,713,951.00	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,604,991.00	1,717,166.00	4,322,157.00	2,903,234.00	1,717,166.00	4,620,400.00	6.9%
Books and Other Reference Materials		4200	334,973.00	182,268.00	517,241.00	312,661.00	45,906.00	358,567.00	-30.7%
Materials and Supplies		4300	11,800,297.00	10,414,205.00	22,214,502.00	12,668,702.00	5,166,068.00	17,834,770.00	-19.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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
Noncapitalized Equipment		4400	4,035,874.00	7,734,839.00	11,770,713.00	6,690,999.00	603,956.00	7,294,955.00	-38.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,776,135.00	20,048,478.00	38,824,613.00	22,575,596.00	7,533,096.00	30,108,692.00	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,467,431.00	19,495,643.00	20,963,074.00	1,636,130.00	14,903,488.00	16,539,618.00	-21.1%
Travel and Conferences		5200	549,986.00	1,254,992.00	1,804,978.00	1,725,074.00	506,460.00	2,231,534.00	23.6%
Dues and Memberships		5300	89,793.00	9,714.00	99,507.00	77,189.00	9,149.00	86,338.00	-13.2%
Insurance		5400 - 5450	2,585,806.00	0.00	2,585,806.00	2,642,978.00	0.00	2,642,978.00	2.2%
Operations and Housekeeping Services		5500	9,898,571.00	133,739.00	10,032,310.00	9,898,571.00	133,739.00	10,032,310.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,119,581.00	611,764.00	2,731,345.00	1,993,273.00	571,433.00	2,564,706.00	-6.1%
Transfers of Direct Costs		5710	(6,305,908.00)	6,305,908.00	0.00	(6,175,144.00)	6,175,144.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,284.00)	(59,693.00)	(111,977.00)	(35,229.00)	18,620.00	(16,609.00)	-85.2%
Professional/Consulting Services and Operating Expenditures		5800	8,916,529.00	3,145,565.00	12,062,094.00	8,119,950.00	828,001.00	8,947,951.00	-25.8%
Communications		5900	1,764,409.00	58,419.00	1,822,828.00	1,677,121.00	47,190.00	1,724,311.00	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,033,914.00	30,956,051.00	51,989,965.00	21,559,913.00	23,193,224.00	44,753,137.00	-13.9%

			2014-15 Estimated Actuals			2015-16 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
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	16,000.00	16,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	56,000.00	56,000.00	0.00	15,000.00	15,000.00	-73.2%
Buildings and Improvements of Buildings		6200	0.00	16,400.00	16,400.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,200,728.00	141,993.00	1,342,721.00	750,000.00	0.00	750,000.00	-44.1%
Equipment Replacement		6500	4,577,411.00	45,797.00	4,623,208.00	161,885.00	0.00	161,885.00	-96.5%
TOTAL, CAPITAL OUTLAY			5,778,139.00	276,190.00	6,054,329.00	911,885.00	15,000.00	926,885.00	-84.7%
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	81,084.00	81,084.00	0.00	81,084.00	81,084.00	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	519,778.00	1,724,605.00	2,244,383.00	519,778.00	2,197,868.00	2,717,646.00	21.1%
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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	191,170.00	25,000.00	216,170.00	191,170.00	25,000.00	216,170.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,210,948.00	1,830,689.00	3,041,637.00	1,210,948.00	2,303,952.00	3,514,900.00	15.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,601,142.00)	6,601,142.00	0.00	(5,799,688.00)	5,799,688.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,751,202.00)	0.00	(1,751,202.00)	(1,630,943.00)	0.00	(1,630,943.00)	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,352,344.00)	6,601,142.00	(1,751,202.00)	(7,430,631.00)	5,799,688.00	(1,630,943.00)	-6.9%
TOTAL, EXPENDITURES			401,373,779.00	174,699,386.00	576,073,165.00	424,687,204.00	147,417,788.00	572,104,992.00	-0.7%

[19]

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	179,668.00	0.00	179,668.00	191,084.00	0.00	191,084.00	6.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	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	1,077,088.00	0.00	1,077,088.00	277,088.00	0.00	277,088.00	-74.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,256,756.00	0.00	1,256,756.00	468,172.00	0.00	468,172.00	-62.7%
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	4,385,237.00	0.00	4,385,237.00	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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
(c) TOTAL, SOURCES			4,385,237.00	0.00	4,385,237.00	0.00	0.00	0.00	-100.0%
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	(60,836,072.00)	60,836,072.00	0.00	(75,675,816.00)	75,675,816.00	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			(60,836,072.00)	60,836,072.00	0.00	(75,675,816.00)	75,675,816.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(57,707,591.00)	60,836,072.00	3,128,481.00	(76,143,988.00)	75,675,816.00	(468,172.00)	-115.0%

[21]

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	434,414,902.00	0.00	434,414,902.00	490,526,597.00	0.00	490,526,597.00	12.9%
2) Federal Revenue		8100-8299	0.00	40,330,028.00	40,330,028.00	0.00	31,757,697.00	31,757,697.00	-21.3%
3) Other State Revenue		8300-8599	14,689,945.00	51,638,327.00	66,328,272.00	45,905,902.00	43,157,892.00	89,063,794.00	34.3%
4) Other Local Revenue		8600-8799	3,095,329.00	10,790,531.00	13,885,860.00	2,233,955.00	1,937,229.00	4,171,184.00	-70.0%
5) TOTAL, REVENUES			452,200,176.00	102,758,886.00	554,959,062.00	538,666,454.00	76,852,818.00	615,519,272.00	10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	271,045,623.00	95,067,098.00	366,112,721.00	292,706,824.00	94,010,549.00	386,717,373.00	5.6%
2) Instruction - Related Services	2000-2999		43,084,886.00	26,877,788.00	69,962,674.00	44,908,935.00	12,254,994.00	57,163,929.00	-18.3%
3) Pupil Services	3000-3999		29,840,237.00	22,914,522.00	52,754,759.00	27,421,715.00	19,845,897.00	47,267,612.00	-10.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		26,201,457.00	12,917,030.00	39,118,487.00	26,696,134.00	5,885,538.00	32,581,672.00	-16.7%
8) Plant Services	8000-8999		29,990,628.00	15,092,259.00	45,082,887.00	31,742,648.00	13,116,858.00	44,859,506.00	-0.5%
9) Other Outgo	9000-9999		1,210,948.00	1,830,689.00	3,041,637.00	1,210,948.00	2,303,952.00	3,514,900.00	15.6%
10) TOTAL, EXPENDITURES			401,373,779.00	174,699,386.00	576,073,165.00	424,687,204.00	147,417,788.00	572,104,992.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,826,397.00	(71,940,500.00)	(21,114,103.00)	113,979,250.00	(70,564,970.00)	43,414,280.00	-305.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,256,756.00	0.00	1,256,756.00	468,172.00	0.00	468,172.00	-62.7%
2) Other Sources/Uses									
a) Sources	8930-8979		4,385,237.00	0.00	4,385,237.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(60,836,072.00)	60,836,072.00	0.00	(75,675,816.00)	75,675,816.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,707,591.00)	60,836,072.00	3,128,481.00	(76,143,988.00)	75,675,816.00	(468,172.00)	-115.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 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)			(6,881,194.00)	(11,104,428.00)	(17,985,622.00)	37,835,262.00	5,110,846.00	42,946,108.00	-338.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
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)			34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,279,929.74	30,084,262.90	64,364,192.64	27,398,735.74	18,979,834.90	46,378,570.64	-27.9%
2) Ending Balance, June 30 (E + F1e)			27,398,735.74	18,979,834.90	46,378,570.64	65,233,997.74	24,090,680.90	89,324,678.64	92.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	561,055.00	0.00	561,055.00	561,055.00	0.00	561,055.00	0.0%
Prepaid Expenditures		9713	647,747.74	2,853.40	650,601.14	647,748.74	0.00	647,748.74	-0.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,976,981.99	18,976,981.99	0.00	24,090,681.39	24,090,681.39	26.9%
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	14,449,933.00	0.00	14,449,933.00	52,385,194.00	0.00	52,385,194.00	262.5%
Reserve for Funding Priorities	0000	9780				52,385,194.00		52,385,194.00	
Reserve for Funding Priorities	0000	9780	14,449,933.00		14,449,933.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	11,600,000.00	0.00	11,600,000.00	11,500,000.00	0.00	11,500,000.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.49)	(0.49)	0.00	(0.49)	(0.49)	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	3,887,618.17	3,918,762.17
6300	Lottery: Instructional Materials	7,856,251.96	7,856,251.96
6500	Special Education	369.15	539,880.15
6512	Special Ed: Mental Health Services	3,843,486.04	3,843,486.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	923,651.67	5,207,236.67
9010	Other Restricted Local	2,465,605.00	2,725,064.40
Total, Restricted Balance		18,976,981.99	24,090,681.39

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,128,185.00	2,161,276.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,887.00	220,230.00	244.7%
4) Other Local Revenue		8600-8799	11,000.00	10,000.00	-9.1%
5) TOTAL, REVENUES			2,203,072.00	2,391,506.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,246,070.00	1,362,526.00	9.3%
2) Classified Salaries		2000-2999	128,728.00	172,417.00	33.9%
3) Employee Benefits		3000-3999	363,197.00	453,247.00	24.8%
4) Books and Supplies		4000-4999	195,088.00	109,149.00	-44.1%
5) Services and Other Operating Expenditures		5000-5999	112,882.00	91,478.00	-19.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	59,337.00	New
9) TOTAL, EXPENDITURES			2,045,965.00	2,248,154.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			157,107.00	143,352.00	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,107.00	143,352.00	-8.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,028,978.77	3,186,085.77	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,028,978.77	3,186,085.77	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,028,978.77	3,186,085.77	5.2%
2) Ending Balance, June 30 (E + F1e)			3,186,085.77	3,329,437.77	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,186,085.77	3,329,437.77	4.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,074,066.26		
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	49,422.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,123,488.26		
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	5,564.79		
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			5,564.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,117,923.47		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,483,709.00	1,501,259.00	1.2%
Education Protection Account State Aid - Current Year		8012	310,670.00	354,473.00	14.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	333,806.00	305,544.00	-8.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,128,185.00	2,161,276.00	1.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,738.00	161,081.00	3299.8%
Lottery - Unrestricted and Instructional Materials		8560	59,149.00	59,149.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,887.00	220,230.00	244.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	10,000.00	-9.1%
TOTAL, REVENUES			2,203,072.00	2,391,506.00	8.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,089,560.00	1,136,887.00	4.3%
Certificated Pupil Support Salaries		1200	0.00	58,117.00	New
Certificated Supervisors' and Administrators' Salaries		1300	113,837.00	92,435.00	-18.8%
Other Certificated Salaries		1900	42,673.00	75,087.00	76.0%
TOTAL, CERTIFICATED SALARIES			1,246,070.00	1,362,526.00	9.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,423.00	16,283.00	5.6%
Classified Support Salaries		2200	37,636.00	59,793.00	58.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,669.00	89,341.00	21.3%
Other Classified Salaries		2900	2,000.00	7,000.00	250.0%
TOTAL, CLASSIFIED SALARIES			128,728.00	172,417.00	33.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	102,801.00	146,200.00	42.2%
PERS		3201-3202	14,241.00	19,101.00	34.1%
OASDI/Medicare/Alternative		3301-3302	29,448.00	32,948.00	11.9%
Health and Welfare Benefits		3401-3402	139,391.00	165,865.00	19.0%
Unemployment Insurance		3501-3502	698.00	769.00	10.2%
Workers' Compensation		3601-3602	31,383.00	38,374.00	22.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	44,438.00	49,158.00	10.6%
Other Employee Benefits		3901-3902	797.00	832.00	4.4%
TOTAL, EMPLOYEE BENEFITS			363,197.00	453,247.00	24.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	83,178.00	30,526.00	-63.3%
Materials and Supplies		4300	105,958.00	72,671.00	-31.4%
Noncapitalized Equipment		4400	5,952.00	5,952.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,088.00	109,149.00	-44.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,523.00	6,523.00	0.0%
Dues and Memberships		5300	3,080.00	3,080.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,964.00	12,623.00	-80.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,383.00	4,000.00	-45.8%
Professional/Consulting Services and Operating Expenditures		5800	21,719.00	56,719.00	161.1%
Communications		5900	10,213.00	8,533.00	-16.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,882.00	91,478.00	-19.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	59,337.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	59,337.00	New
TOTAL, EXPENDITURES			2,045,965.00	2,248,154.00	9.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,128,185.00	2,161,276.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,887.00	220,230.00	244.7%
4) Other Local Revenue		8600-8799	11,000.00	10,000.00	-9.1%
5) TOTAL, REVENUES			2,203,072.00	2,391,506.00	8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,577,303.00	1,634,766.00	3.6%
2) Instruction - Related Services	2000-2999		359,361.00	401,579.00	11.7%
3) Pupil Services	3000-3999		0.00	82,242.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	59,337.00	New
8) Plant Services	8000-8999		109,301.00	70,230.00	-35.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,045,965.00	2,248,154.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			157,107.00	143,352.00	-8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,107.00	143,352.00	-8.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,028,978.77	3,186,085.77	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,028,978.77	3,186,085.77	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,028,978.77	3,186,085.77	5.2%
2) Ending Balance, June 30 (E + F1e)			3,186,085.77	3,329,437.77	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,186,085.77	3,329,437.77	4.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,597,709.00	1,540,730.00	-3.6%
3) Other State Revenue		8300-8599	1,021,625.00	1,821,625.00	78.3%
4) Other Local Revenue		8600-8799	1,201,176.00	896,371.00	-25.4%
5) TOTAL REVENUES			3,820,510.00	4,258,726.00	11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,606,437.00	1,449,049.00	-9.8%
2) Classified Salaries		2000-2999	1,071,655.00	997,885.00	-6.9%
3) Employee Benefits		3000-3999	972,058.00	1,016,585.00	4.6%
4) Books and Supplies		4000-4999	870,560.00	561,239.00	-35.5%
5) Services and Other Operating Expenditures		5000-5999	419,771.00	258,428.00	-38.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	90,510.00	90,510.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	214,508.00	162,118.00	-24.4%
9) TOTAL EXPENDITURES			5,245,499.00	4,535,814.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,424,989.00)	(277,088.00)	-80.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,077,088.00	277,088.00	-74.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,077,088.00	277,088.00	-74.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(347,901.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,243,963.14	1,896,062.14	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,243,963.14	1,896,062.14	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,243,963.14	1,896,062.14	-15.5%
2) Ending Balance, June 30 (E + F1e)			1,896,062.14	1,896,062.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,245.28	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	929,877.41	931,122.69	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	964,939.45	964,939.45	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	250,709.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	190,835.72		
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	117,891.73		
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	1,245.28		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			560,682.50		
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	547.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			547.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			560,135.40		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	86,093.00	94,654.00	9.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,511,616.00	1,446,076.00	-4.3%
TOTAL, FEDERAL REVENUE			1,597,709.00	1,540,730.00	-3.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	897,500.00	897,500.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	124,125.00	924,125.00	644.5%
TOTAL, OTHER STATE REVENUE			1,021,625.00	1,821,625.00	78.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	282,000.00	190,000.00	-32.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	909,176.00	696,371.00	-23.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,201,176.00	896,371.00	-25.4%
TOTAL, REVENUES			3,820,510.00	4,258,726.00	11.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,343,037.00	1,146,200.00	-14.7%
Certificated Pupil Support Salaries		1200	2,600.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	259,491.00	302,849.00	16.7%
Other Certificated Salaries		1900	1,309.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,606,437.00	1,449,049.00	-9.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,182.00	30,024.00	-17.0%
Classified Support Salaries		2200	684,238.00	591,480.00	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,235.00	376,381.00	7.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,071,655.00	997,885.00	-6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	133,145.00	153,770.00	15.5%
PERS		3201-3202	121,349.00	115,225.00	-5.0%
OASDI/Medicare/Alternative		3301-3302	107,526.00	98,340.00	-8.5%
Health and Welfare Benefits		3401-3402	432,697.00	473,768.00	9.5%
Unemployment Insurance		3501-3502	1,337.00	1,224.00	-8.5%
Workers' Compensation		3601-3602	60,499.00	61,200.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	112,858.00	110,310.00	-2.3%
Other Employee Benefits		3901-3902	2,647.00	2,748.00	3.8%
TOTAL, EMPLOYEE BENEFITS			972,058.00	1,016,585.00	4.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	118,285.00	49,889.00	-57.8%
Materials and Supplies		4300	637,589.00	489,506.00	-23.2%
Noncapitalized Equipment		4400	114,686.00	21,844.00	-81.0%
TOTAL, BOOKS AND SUPPLIES			870,560.00	561,239.00	-35.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	134,341.00	58,590.00	-56.4%
Travel and Conferences		5200	43,079.00	21,529.00	-50.0%
Dues and Memberships		5300	1,740.00	670.00	-61.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,583.00	46,583.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,785.00	11,092.00	-25.0%
Professional/Consulting Services and Operating Expenditures		5800	161,757.00	108,978.00	-32.6%
Communications		5900	17,486.00	10,986.00	-37.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			419,771.00	258,428.00	-38.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	90,510.00	90,510.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,510.00	90,510.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	214,508.00	162,118.00	-24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			214,508.00	162,118.00	-24.4%
TOTAL, EXPENDITURES			5,245,499.00	4,535,814.00	-13.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,077,088.00	277,088.00	-74.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,077,088.00	277,088.00	-74.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)					
			1,077,088.00	277,088.00	-74.3%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,597,709.00	1,540,730.00	-3.6%
3) Other State Revenue		8300-8599	1,021,625.00	1,821,625.00	78.3%
4) Other Local Revenue		8600-8799	1,201,176.00	896,371.00	-25.4%
5) TOTAL, REVENUES			3,820,510.00	4,258,726.00	11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,709,884.00	2,347,135.00	-13.4%
2) Instruction - Related Services	2000-2999		1,192,695.00	1,018,015.00	-14.6%
3) Pupil Services	3000-3999		966,600.00	843,282.00	-12.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		214,508.00	162,118.00	-24.4%
8) Plant Services	8000-8999		71,302.00	74,754.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	90,510.00	90,510.00	0.0%
10) TOTAL, EXPENDITURES			5,245,499.00	4,535,814.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,424,989.00)	(277,088.00)	-80.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,077,088.00	277,088.00	-74.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,077,088.00	277,088.00	-74.3%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(347,901.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,243,963.14	1,896,062.14	-15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,243,963.14	1,896,062.14	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,243,963.14	1,896,062.14	-15.5%
2) Ending Balance, June 30 (E + F1e)			1,896,062.14	1,896,062.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,245.28	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	929,877.41	931,122.69	0.1%
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	964,939.45	964,939.45	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15		2015-16
		Estimated	Actuals	Budget
6015	Adults in Correctional Facilities	104,223.95		104,223.95
9010	Other Restricted Local	825,653.46		826,898.74
Total, Restricted Balance		929,877.41		931,122.69

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,713,900.00	3,570,332.00	-3.9%
3) Other State Revenue		8300-8599	1,632,610.00	1,350,206.00	-17.3%
4) Other Local Revenue		8600-8799	614,625.00	500,000.00	-18.6%
5) TOTAL, REVENUES			5,961,135.00	5,420,538.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,827,413.00	2,221,287.00	21.6%
2) Classified Salaries		2000-2999	1,045,963.00	1,174,999.00	12.3%
3) Employee Benefits		3000-3999	1,164,041.00	1,079,320.00	-7.3%
4) Books and Supplies		4000-4999	853,653.00	34,793.00	-95.9%
5) Services and Other Operating Expenditures		5000-5999	985,491.00	870,789.00	-11.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	264,242.00	229,216.00	-13.3%
9) TOTAL, EXPENDITURES			6,140,803.00	5,610,404.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,668.00)	(189,866.00)	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,668.00	191,084.00	6.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,668.00	191,084.00	6.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,218.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,755.63	51,755.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,755.63	51,755.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,755.63	51,755.63	0.0%
2) Ending Balance, June 30 (E + F1e)			51,755.63	52,973.63	2.4%
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	51,610.89	51,610.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144.74	1,362.74	841.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(190,142.74)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,275.00		
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			(184,867.74)		
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	1,235.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,235.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(186,103.47)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,713,900.00	3,570,332.00	-3.9%
TOTAL, FEDERAL REVENUE			3,713,900.00	3,570,332.00	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,565,482.00	1,332,706.00	-14.9%
All Other State Revenue	All Other	8590	67,128.00	17,500.00	-73.9%
TOTAL, OTHER STATE REVENUE			1,632,610.00	1,350,206.00	-17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	614,625.00	500,000.00	-18.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			614,625.00	500,000.00	-18.6%
TOTAL, REVENUES			5,961,135.00	5,420,538.00	-9.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,400,809.00	1,437,817.00	2.6%
Certificated Pupil Support Salaries		1200	149,303.00	255,434.00	71.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,942.00	9,771.00	9.3%
Other Certificated Salaries		1900	268,359.00	518,265.00	93.1%
TOTAL, CERTIFICATED SALARIES			1,827,413.00	2,221,287.00	21.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	659,119.00	660,206.00	0.2%
Classified Support Salaries		2200	192,632.00	316,194.00	64.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	194,212.00	198,599.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,045,963.00	1,174,999.00	12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	152,618.00	238,761.00	56.4%
PERS		3201-3202	115,211.00	135,453.00	17.6%
OASDI/Medicare/Alternative		3301-3302	106,833.00	122,005.00	14.2%
Health and Welfare Benefits		3401-3402	593,039.00	357,764.00	-39.7%
Unemployment Insurance		3501-3502	1,449.00	1,701.00	17.4%
Workers' Compensation		3601-3602	65,080.00	84,956.00	30.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	126,475.00	135,206.00	6.9%
Other Employee Benefits		3901-3902	3,336.00	3,474.00	4.1%
TOTAL, EMPLOYEE BENEFITS			1,164,041.00	1,079,320.00	-7.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,360.00	10,305.00	-40.6%
Materials and Supplies		4300	811,187.00	16,988.00	-97.9%
Noncapitalized Equipment		4400	25,106.00	7,500.00	-70.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			853,653.00	34,793.00	-95.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	863,592.00	814,116.00	-5.7%
Travel and Conferences		5200	19,547.00	17,381.00	-11.1%
Dues and Memberships		5300	2,250.00	1,650.00	-26.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,907.00	6,760.00	-24.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,856.00	14,050.00	-21.3%
Professional/Consulting Services and Operating Expenditures		5800	64,674.00	9,067.00	-86.0%
Communications		5900	8,665.00	7,765.00	-10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			985,491.00	870,789.00	-11.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	264,242.00	229,216.00	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,242.00	229,216.00	-13.3%
TOTAL, EXPENDITURES			6,140,803.00	5,610,404.00	-8.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	179,668.00	191,084.00	6.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			179,668.00	191,084.00	6.4%
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)					
			179,668.00	191,084.00	6.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,713,900.00	3,570,332.00	-3.9%
3) Other State Revenue		8300-8599	1,632,610.00	1,350,206.00	-17.3%
4) Other Local Revenue		8600-8799	614,625.00	500,000.00	-18.6%
5) TOTAL, REVENUES			5,961,135.00	5,420,538.00	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,649,186.00	3,498,365.00	-24.8%
2) Instruction - Related Services	2000-2999		786,406.00	1,226,691.00	56.0%
3) Pupil Services	3000-3999		391,341.00	656,132.00	67.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		264,242.00	229,216.00	-13.3%
8) Plant Services	8000-8999		49,628.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,140,803.00	5,610,404.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(179,668.00)	(189,866.00)	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,668.00	191,084.00	6.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,668.00	191,084.00	6.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,218.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,755.63	51,755.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,755.63	51,755.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,755.63	51,755.63	0.0%
2) Ending Balance, June 30 (E + F1e)			51,755.63	52,973.63	2.4%
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	51,610.89	51,610.89	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	144.74	1,362.74	841.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	51,610.89	51,610.89
Total, Restricted Balance		51,610.89	51,610.89

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,765,126.00	15,670,124.00	-0.6%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.0%
4) Other Local Revenue		8600-8799	7,812,937.00	7,774,791.00	-0.5%
5) TOTAL, REVENUES			24,778,063.00	24,644,915.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,620,445.00	7,985,822.00	4.8%
3) Employee Benefits		3000-3999	4,182,777.00	4,993,324.00	19.4%
4) Books and Supplies		4000-4999	10,820,927.00	12,113,986.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	996,907.00	1,045,296.00	4.9%
6) Capital Outlay		6000-6999	97,578.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,272,452.00	1,180,272.00	-7.2%
9) TOTAL, EXPENDITURES			24,991,086.00	27,318,700.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,023.00)	(2,673,785.00)	1155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(213,023.00)	(2,673,785.00)	1155.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,083,774.64	5,870,751.64	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,083,774.64	5,870,751.64	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,083,774.64	5,870,751.64	-3.5%
2) Ending Balance, June 30 (E + F1e)			5,870,751.64	3,196,966.64	-45.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	24,865.38	24,865.38	0.0%
Stores		9712	1,182,630.13	1,182,630.13	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,633,883.19	1,960,098.19	-57.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,372.94	29,372.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(389,866.43)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(193,258.16)		
c) in Revolving Fund		9130	24,865.38		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,544.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,182,630.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			640,915.69		
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	17,061.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,061.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			623,854.02		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,750,725.00	15,670,124.00	-0.5%
All Other Federal Revenue		8290	14,401.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,765,126.00	15,670,124.00	-0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,200,000.00	1,200,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,200,000.00	1,200,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,772,791.00	7,772,791.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,146.00	2,000.00	-95.0%
TOTAL, OTHER LOCAL REVENUE			7,812,937.00	7,774,791.00	-0.5%
TOTAL, REVENUES			24,778,063.00	24,644,915.00	-0.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,706,067.00	7,031,218.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	704,738.00	735,351.00	4.3%
Clerical, Technical and Office Salaries		2400	209,640.00	219,253.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,620,445.00	7,985,822.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	824,731.00	857,946.00	4.0%
OASDI/Medicare/Alternative		3301-3302	581,177.00	605,042.00	4.1%
Health and Welfare Benefits		3401-3402	2,117,672.00	2,837,029.00	34.0%
Unemployment Insurance		3501-3502	3,835.00	3,997.00	4.2%
Workers' Compensation		3601-3602	172,517.00	199,646.00	15.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	469,733.00	476,445.00	1.4%
Other Employee Benefits		3901-3902	13,112.00	13,219.00	0.8%
TOTAL, EMPLOYEE BENEFITS			4,182,777.00	4,993,324.00	19.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	1,924,653.00	1,764,622.00	-8.3%
Noncapitalized Equipment		4400	156,404.00	203,613.00	30.2%
Food		4700	8,739,870.00	10,144,751.00	16.1%
TOTAL, BOOKS AND SUPPLIES			10,820,927.00	12,113,986.00	11.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	15,000.00	New
Travel and Conferences		5200	35,000.00	25,000.00	-28.6%
Dues and Memberships		5300	350.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,600.00	278,965.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	342,200.00	362,200.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,667.00)	(14,533.00)	-49.3%
Professional/Consulting Services and Operating Expenditures		5800	329,704.00	330,514.00	0.2%
Communications		5900	45,720.00	48,150.00	5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			996,907.00	1,045,296.00	4.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	36,120.00	0.00	-100.0%
Equipment		6400	34,038.00	0.00	-100.0%
Equipment Replacement		6500	27,420.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			97,578.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,272,452.00	1,180,272.00	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,272,452.00	1,180,272.00	-7.2%
TOTAL, EXPENDITURES			24,991,086.00	27,318,700.00	9.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,765,126.00	15,670,124.00	-0.6%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.0%
4) Other Local Revenue		8600-8799	7,812,937.00	7,774,791.00	-0.5%
5) TOTAL, REVENUES			24,778,063.00	24,644,915.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		23,384,914.00	25,834,463.00	10.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,272,452.00	1,180,272.00	-7.2%
8) Plant Services	8000-8999		333,720.00	303,965.00	-8.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,991,086.00	27,318,700.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(213,023.00)	(2,673,785.00)	1155.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(213,023.00)	(2,673,785.00)	1155.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,083,774.64	5,870,751.64	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,083,774.64	5,870,751.64	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,083,774.64	5,870,751.64	-3.5%
2) Ending Balance, June 30 (E + F1e)			5,870,751.64	3,196,966.64	-45.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	24,865.38	24,865.38	0.0%
Stores		9712	1,182,630.13	1,182,630.13	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,633,883.19	1,960,098.19	-57.7%
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	29,372.94	29,372.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,512,183.55	430,338.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,121,699.64	1,529,759.64
Total, Restricted Balance		4,633,883.19	1,960,098.19

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	3,000.00	New
3) Employee Benefits		3000-3999	0.00	337.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	100,000.00	New
6) Capital Outlay		6000-6999	169,023.00	253,289.00	49.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,023.00	356,626.00	111.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,023.00)	(356,626.00)	111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,023.00)	(356,626.00)	111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	917,573.27	748,550.27	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,573.27	748,550.27	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			917,573.27	748,550.27	-18.4%
2) Ending Balance, June 30 (E + F1e)			748,550.27	391,924.27	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	748,550.27	391,924.27	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	913,822.17		
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			913,822.17		
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			913,822.17		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	3,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	3,000.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	230.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	2.00	New
Workers' Compensation		3601-3602	0.00	75.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	30.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	337.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	100,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	150,000.00	150,000.00	0.0%
Buildings and Improvements of Buildings		6200	19,023.00	103,289.00	443.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			169,023.00	253,289.00	49.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			169,023.00	356,626.00	111.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		169,023.00	356,626.00	111.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,023.00	356,626.00	111.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(169,023.00)	(356,626.00)	111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,023.00)	(356,626.00)	111.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	917,573.27	748,550.27	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,573.27	748,550.27	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			917,573.27	748,550.27	-18.4%
2) Ending Balance, June 30 (E + F1e)			748,550.27	391,924.27	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	748,550.27	391,924.27	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,693,656.00	7,500,000.00	31.7%
5) TOTAL, REVENUES			5,693,656.00	7,500,000.00	31.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,020.00	180,797.00	15.9%
3) Employee Benefits		3000-3999	75,540.00	118,581.00	57.0%
4) Books and Supplies		4000-4999	22,000.00	57,000.00	159.1%
5) Services and Other Operating Expenditures		5000-5999	290,897.00	152,085.00	-47.7%
6) Capital Outlay		6000-6999	2,061,615.00	21,285.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,606,072.00	529,748.00	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,087,584.00	6,970,252.00	125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,008,000.00	1,991.00	-99.8%
b) Transfers Out		7600-7629	6,766,965.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,758,965.00)	1,991.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,671,381.00)	6,972,243.00	-361.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,648,998.23	11,977,617.23	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,648,998.23	11,977,617.23	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,648,998.23	11,977,617.23	-18.2%
2) Ending Balance, June 30 (E + F1e)			11,977,617.23	18,949,860.23	58.2%
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	11,977,617.23	18,949,860.23	58.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,872,862.54		
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			17,872,862.54		
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	231,488.30		
6) TOTAL, LIABILITIES			231,488.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,641,374.24		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,693,656.00	7,500,000.00	31.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,693,656.00	7,500,000.00	31.7%
TOTAL, REVENUES			5,693,656.00	7,500,000.00	31.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,865.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	59,000.00	62,953.00	6.7%
Clerical, Technical and Office Salaries		2400	95,155.00	117,844.00	23.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			156,020.00	180,797.00	15.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,831.00	20,876.00	5.3%
OASDI/Medicare/Alternative		3301-3302	13,008.00	13,607.00	4.6%
Health and Welfare Benefits		3401-3402	33,044.00	73,211.00	121.6%
Unemployment Insurance		3501-3502	86.00	90.00	4.7%
Workers' Compensation		3601-3602	3,858.00	4,520.00	17.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,451.00	6,002.00	10.1%
Other Employee Benefits		3901-3902	262.00	275.00	5.0%
TOTAL, EMPLOYEE BENEFITS			75,540.00	118,581.00	57.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,000.00	New
Noncapitalized Equipment		4400	22,000.00	50,000.00	127.3%
TOTAL, BOOKS AND SUPPLIES			22,000.00	57,000.00	159.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	50,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,161.00	72,085.00	59.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	312.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	245,424.00	30,000.00	-87.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			290,897.00	152,085.00	-47.7%
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	1,986,815.00	11,285.00	-99.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	74,800.00	10,000.00	-86.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,061,615.00	21,285.00	-99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,606,072.00	529,748.00	-79.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,008,000.00	1,991.00	-99.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,008,000.00	1,991.00	-99.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	6,766,965.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,766,965.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(5,758,965.00)	1,991.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,693,656.00	7,500,000.00	31.7%
5) TOTAL, REVENUES			5,693,656.00	7,500,000.00	31.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,606,072.00	529,748.00	-79.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,606,072.00	529,748.00	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,087,584.00	6,970,252.00	125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,008,000.00	1,991.00	-99.8%
b) Transfers Out		7600-7629	6,766,965.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,758,965.00)	1,991.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,671,381.00)	6,972,243.00	-361.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,648,998.23	11,977,617.23	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,648,998.23	11,977,617.23	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,648,998.23	11,977,617.23	-18.2%
2) Ending Balance, June 30 (E + F1e)			11,977,617.23	18,949,860.23	58.2%
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	11,977,617.23	18,949,860.23	58.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	11,977,617.23	18,949,860.23
Total, Restricted Balance		11,977,617.23	18,949,860.23

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	37,436,073.00	12,946,251.00	-65.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,436,073.00	12,946,251.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,936,073.00)	(12,946,251.00)	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,766,965.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,033,197.00	1,991.00	-99.8%
2) Other Sources/Uses					
a) Sources		8930-8979	16,700.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,750,468.00	(1,991.00)	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,185,605.00)	(12,948,242.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,133,847.93	12,948,242.93	-70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,133,847.93	12,948,242.93	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,133,847.93	12,948,242.93	-70.0%
2) Ending Balance, June 30 (E + F1e)			12,948,242.93	0.93	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,948,242.93	0.93	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,041,634.28		
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			20,041,634.28		
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	431,353.74		
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			431,353.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,610,280.54		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,500,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	0.00	-100.0%
TOTAL, REVENUES			1,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	6,139,011.00	684,172.00	-88.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,666,955.00	11,591,050.00	-60.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,630,107.00	671,029.00	-58.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,436,073.00	12,946,251.00	-65.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,436,073.00	12,946,251.00	-65.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	6,766,965.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,766,965.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,033,197.00	1,991.00	-99.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,033,197.00	1,991.00	-99.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	16,700.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			16,700.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,750,468.00	(1,991.00)	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,436,073.00	12,946,251.00	-65.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,436,073.00	12,946,251.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,936,073.00)	(12,946,251.00)	-64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,766,965.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,033,197.00	1,991.00	-99.8%
2) Other Sources/Uses					
a) Sources		8930-8979	16,700.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,750,468.00	(1,991.00)	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,185,605.00)	(12,948,242.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,133,847.93	12,948,242.93	-70.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,133,847.93	12,948,242.93	-70.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,133,847.93	12,948,242.93	-70.0%
2) Ending Balance, June 30 (E + F1e)			12,948,242.93	0.93	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,948,242.93	0.93	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
7710	State School Facilities Projects	12,948,242.93	0.93
Total, Restricted Balance		12,948,242.93	0.93

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	467,369.00	387,725.00	-17.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			467,369.00	387,725.00	-17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(467,369.00)	(387,725.00)	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(467,369.00)	(387,725.00)	-17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,116,589.58	649,220.58	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,589.58	649,220.58	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,589.58	649,220.58	-41.9%
2) Ending Balance, June 30 (E + F1e)			649,220.58	261,495.58	-59.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	649,220.58	261,495.58	-59.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	644,247.70		
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	5,372.93		
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			649,620.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			649,620.63		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	467,369.00	387,725.00	-17.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			467,369.00	387,725.00	-17.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			467,369.00	387,725.00	-17.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		467,369.00	387,725.00	-17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			467,369.00	387,725.00	-17.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(467,369.00)	(387,725.00)	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(467,369.00)	(387,725.00)	-17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,116,589.58	649,220.58	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,589.58	649,220.58	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,589.58	649,220.58	-41.9%
2) Ending Balance, June 30 (E + F1e)			649,220.58	261,495.58	-59.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	649,220.58	261,495.58	-59.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	387,725.00	0.00
9010	Other Restricted Local	261,495.58	261,495.58
Total, Restricted Balance		649,220.58	261,495.58

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,281.00	2,935.00	-96.6%
5) TOTAL, REVENUES			86,281.00	2,935.00	-96.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	980,655.00	1,297,673.00	32.3%
3) Employee Benefits		3000-3999	371,701.00	618,488.00	66.4%
4) Books and Supplies		4000-4999	21,611.00	39,098.00	80.9%
5) Services and Other Operating Expenditures		5000-5999	536,405.00	228,350.00	-57.4%
6) Capital Outlay		6000-6999	851,979.00	6,032,556.00	608.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,500,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,262,351.00	8,216,165.00	92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,176,070.00)	(8,213,230.00)	96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,193,447.00	1,293,955.00	8.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,193,447.00	1,293,955.00	8.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,982,623.00)	(6,919,275.00)	132.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,532,632.69	11,550,009.69	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,532,632.69	11,550,009.69	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,532,632.69	11,550,009.69	-20.5%
2) Ending Balance, June 30 (E + F1e)			11,550,009.69	4,630,734.69	-59.9%
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	1,890.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,978,411.81	1,142,553.81	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,569,707.88	3,488,180.88	-63.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,772,405.50		
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	4,133,638.76		
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	1,890.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,907,934.26		
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	20,654.67		
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			20,654.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,887,279.59		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	108.00	0.00	-100.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	968.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	952.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	84,253.00	2,935.00	-96.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,281.00	2,935.00	-96.6%
TOTAL, REVENUES			86,281.00	2,935.00	-96.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	451,469.00	463,892.00	2.8%
Clerical, Technical and Office Salaries		2400	529,186.00	833,781.00	57.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			980,655.00	1,297,673.00	32.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,573.00	144,069.00	40.5%
OASDI/Medicare/Alternative		3301-3302	71,072.00	94,527.00	33.0%
Health and Welfare Benefits		3401-3402	137,343.00	306,650.00	123.3%
Unemployment Insurance		3501-3502	492.00	649.00	31.9%
Workers' Compensation		3601-3602	22,017.00	32,442.00	47.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	36,035.00	38,691.00	7.4%
Other Employee Benefits		3901-3902	2,169.00	1,460.00	-32.7%
TOTAL, EMPLOYEE BENEFITS			371,701.00	618,488.00	66.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,500.00	17,500.00	66.7%
Noncapitalized Equipment		4400	11,111.00	21,598.00	94.4%
TOTAL, BOOKS AND SUPPLIES			21,611.00	39,098.00	80.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	18,050.00	50.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,690.00	10,100.00	-70.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,308.00	2,000.00	-98.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	385,407.00	193,200.00	-49.9%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			536,405.00	228,350.00	-57.4%
CAPITAL OUTLAY					
Land		6100	114,027.00	177,192.00	55.4%
Land Improvements		6170	125,691.00	1,187,296.00	844.6%
Buildings and Improvements of Buildings		6200	244,861.00	4,664,068.00	1804.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	367,400.00	4,000.00	-98.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			851,979.00	6,032,556.00	608.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,500,000.00	0.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,500,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,262,351.00	8,216,165.00	92.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,193,447.00	1,293,955.00	8.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,193,447.00	1,293,955.00	8.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			1,193,447.00	1,293,955.00	8.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,281.00	2,935.00	-96.6%
5) TOTAL, REVENUES			86,281.00	2,935.00	-96.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,748,869.00	8,203,815.00	198.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,513,482.00	12,350.00	-99.2%
10) TOTAL, EXPENDITURES			4,262,351.00	8,216,165.00	92.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,176,070.00)	(8,213,230.00)	96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,193,447.00	1,293,955.00	8.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,193,447.00	1,293,955.00	8.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,982,623.00)	(6,919,275.00)	132.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,532,632.69	11,550,009.69	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,532,632.69	11,550,009.69	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,532,632.69	11,550,009.69	-20.5%
2) Ending Balance, June 30 (E + F1e)			11,550,009.69	4,630,734.69	-59.9%
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	1,890.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,978,411.81	1,142,553.81	-42.2%
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	9,569,707.88	3,488,180.88	-63.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	1,978,411.81	1,142,553.81
Total, Restricted Balance		1,978,411.81	1,142,553.81

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,152,887.00	14,520,807.00	249.7%
5) TOTAL, REVENUES			4,152,887.00	14,520,807.00	249.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,184,365.00	13,179,832.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,184,365.00	13,179,832.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,031,478.00)	1,340,975.00	-114.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,168,250.00	1,293,955.00	10.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,168,250.00)	(1,293,955.00)	10.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,199,728.00)	47,020.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,034,311.24	7,834,583.24	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,034,311.24	7,834,583.24	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,034,311.24	7,834,583.24	-56.6%
2) Ending Balance, June 30 (E + F1e)			7,834,583.24	7,881,603.24	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,834,583.24	7,881,603.24	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,893.12		
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	15,540,581.17		
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			15,686,474.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,686,474.29		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,147,436.00	14,515,282.00	250.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,451.00	5,525.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,152,887.00	14,520,807.00	249.7%
TOTAL, REVENUES			4,152,887.00	14,520,807.00	249.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	124,633.00	125,000.00	0.3%
Debt Service - Interest		7438	9,808,004.00	9,787,377.00	-0.2%
Other Debt Service - Principal		7439	3,251,728.00	3,267,455.00	0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,184,365.00	13,179,832.00	0.0%
TOTAL, EXPENDITURES			13,184,365.00	13,179,832.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,168,250.00	1,293,955.00	10.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,168,250.00	1,293,955.00	10.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,168,250.00)	(1,293,955.00)	10.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,152,887.00	14,520,807.00	249.7%
5) TOTAL, REVENUES			4,152,887.00	14,520,807.00	249.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,184,365.00	13,179,832.00	0.0%
10) TOTAL, EXPENDITURES			13,184,365.00	13,179,832.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,031,478.00)	1,340,975.00	-114.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,168,250.00	1,293,955.00	10.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,168,250.00)	(1,293,955.00)	10.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,199,728.00)	47,020.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,034,311.24	7,834,583.24	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,034,311.24	7,834,583.24	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,034,311.24	7,834,583.24	-56.6%
2) Ending Balance, June 30 (E + F1e)			7,834,583.24	7,881,603.24	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,834,583.24	7,881,603.24	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,022,630.00	8,927,987.00	27.1%
5) TOTAL, REVENUES			7,022,630.00	8,927,987.00	27.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,905.00	364,391.00	18.0%
3) Employee Benefits		3000-3999	105,165.00	126,463.00	20.3%
4) Books and Supplies		4000-4999	12,735.00	12,735.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,671,525.00	7,484,320.00	32.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,098,330.00	7,987,909.00	31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			924,300.00	940,078.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			924,300.00	940,078.00	1.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,250,587.78	3,174,887.78	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,250,587.78	3,174,887.78	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,250,587.78	3,174,887.78	41.1%
2) Ending Net Position, June 30 (E + F1e)			3,174,887.78	4,114,965.78	29.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,174,887.78	4,114,965.78	29.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,044,437.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,116,450.23		
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			19,160,887.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	17,881,000.00		
7) TOTAL, LIABILITIES			17,881,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,279,887.27		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	20,000.00	-80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,922,630.00	8,907,987.00	28.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,022,630.00	8,927,987.00	27.1%
TOTAL, REVENUES			7,022,630.00	8,927,987.00	27.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	43,811.00	47,048.00	7.4%
Clerical, Technical and Office Salaries		2400	265,094.00	317,343.00	19.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,905.00	364,391.00	18.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,255.00	32,446.00	23.6%
OASDI/Medicare/Alternative		3301-3302	23,631.00	27,873.00	18.0%
Health and Welfare Benefits		3401-3402	38,898.00	45,958.00	18.2%
Unemployment Insurance		3501-3502	154.00	183.00	18.8%
Workers' Compensation		3601-3602	6,950.00	9,109.00	31.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,938.00	10,467.00	17.1%
Other Employee Benefits		3901-3902	339.00	427.00	26.0%
TOTAL, EMPLOYEE BENEFITS			105,165.00	126,463.00	20.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,735.00	12,735.00	365.6%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,735.00	12,735.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	900.00	800.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	763,585.00	266,120.00	-65.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,907,740.00	7,217,200.00	47.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,671,525.00	7,484,320.00	32.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,098,330.00	7,987,909.00	31.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,022,630.00	8,927,987.00	27.1%
5) TOTAL, REVENUES			7,022,630.00	8,927,987.00	27.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,098,330.00	7,987,909.00	31.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,098,330.00	7,987,909.00	31.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			924,300.00	940,078.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			924,300.00	940,078.00	1.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,250,587.78	3,174,887.78	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,250,587.78	3,174,887.78	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,250,587.78	3,174,887.78	41.1%
2) Ending Net Position, June 30 (E + F1e)			3,174,887.78	4,114,965.78	29.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,174,887.78	4,114,965.78	29.6%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	59,487.49	59,585.97	59,585.97	59,487.49	59,585.97	59,585.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	59,487.49	59,585.97	59,585.97	59,487.49	59,585.97	59,585.97
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	73.59	73.59	73.59	73.59	73.59	73.59
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.84	6.49	6.49	5.84	6.49	6.49
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	79.43	80.08	80.08	79.43	80.08	80.08
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	59,566.92	59,666.05	59,666.05	59,566.92	59,666.05	59,666.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	251.75	251.75	251.75	251.75	251.75	251.75
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	251.75	251.75	251.75	251.75	251.75	251.75
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	251.75	251.75	251.75	251.75	251.75	251.75

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	281,699,280.00	301	0.00	303	281,699,280.00	305	3,654,177.00		307	278,045,103.00	309
2000 - Classified Salaries	76,019,090.00	311	0.00	313	76,019,090.00	315	8,974,142.00		317	67,044,948.00	319
3000 - Employee Benefits (Excluding 3800)	136,713,951.00	321	1,675,110.00	323	135,038,841.00	325	6,313,948.00		327	128,724,893.00	329
4000 - Books, Supplies Equip Replace. (6500)	30,270,577.00	331	0.00	333	30,270,577.00	335	3,918,117.00		337	26,352,460.00	339
5000 - Services. . . & 7300 - Indirect Costs	43,122,194.00	341	14,648.00	343	43,107,546.00	345	19,816,106.00		347	23,291,440.00	349
TOTAL					566,135,334.00	365			TOTAL	523,458,844.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	233,665,803.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	20,922,275.00 380
3. STRS.	3101 & 3102	25,155,623.00 382
4. PERS.	3201 & 3202	2,376,183.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,120,495.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	43,142,837.00 385
7. Unemployment Insurance.	3501 & 3502	128,314.00 390
8. Workers' Compensation Insurance.	3601 & 3602	6,413,875.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	10,223,043.00 393
10. Other Benefits (EC 22310).	3901 & 3902	173,271.00 396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		347,321,719.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		3,734,493.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		343,587,226.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		65.64%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.64%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	523,458,844.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	490,526,597.00	2.97%	505,076,563.00	3.11%	520,773,365.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	45,905,902.00	-77.88%	10,153,921.00	0.00%	10,153,921.00
4. Other Local Revenues	8600-8799	2,233,955.00	-20.98%	1,765,268.00	-8.81%	1,609,742.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(75,675,816.00)	3.70%	(78,479,468.00)	4.61%	(82,097,805.00)
6. Total (Sum lines A1 thru A5c)		462,990,638.00	-5.29%	438,516,284.00	2.72%	450,439,223.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				233,933,779.00		235,965,120.00
b. Step & Column Adjustment				2,829,586.00		2,872,030.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(798,245.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	233,933,779.00	0.87%	235,965,120.00	1.22%	238,837,150.00
2. Classified Salaries						
a. Base Salaries				49,033,465.00		48,919,207.00
b. Step & Column Adjustment				89,561.00		89,742.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(203,819.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,033,465.00	-0.23%	48,919,207.00	0.18%	49,008,949.00
3. Employee Benefits	3000-3999	102,892,249.00	7.35%	110,450,877.00	7.30%	118,512,471.00
4. Books and Supplies	4000-4999	22,575,596.00	-35.11%	14,648,396.00	0.00%	14,648,396.00
5. Services and Other Operating Expenditures	5000-5999	21,559,913.00	-5.95%	20,276,736.00	1.39%	20,559,133.00
6. Capital Outlay	6000-6999	911,885.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,210,948.00	0.00%	1,210,948.00	0.00%	1,210,948.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,430,631.00)	1.94%	(7,574,605.00)	2.46%	(7,760,818.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	468,172.00	0.00%	468,172.00	0.00%	468,172.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		425,155,376.00	-0.19%	424,364,851.00	2.62%	435,484,401.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		37,835,262.00		14,151,433.00		14,954,822.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,398,735.74		65,233,997.74		79,385,430.74
2. Ending Fund Balance (Sum lines C and D1)		65,233,997.74		79,385,430.74		94,340,252.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,348,803.74		1,348,804.74		1,348,805.74
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	52,385,194.00		66,486,626.00		81,141,447.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,500,000.00		11,550,000.00		11,850,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		65,233,997.74		79,385,430.74		94,340,252.74

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,500,000.00		11,550,000.00		11,850,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,500,000.00		11,550,000.00		11,850,000.00

F. ASSUMPTIONS

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

Adjustments on lines B1d, and B2d, represents the removal of one-time board priorities.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	31,757,697.00	0.00%	31,757,697.00	0.00%	31,757,697.00
3. Other State Revenues	8300-8599	43,157,892.00	0.00%	43,157,892.00	1.40%	43,763,138.00
4. Other Local Revenues	8600-8799	1,937,229.00	0.00%	1,937,229.00	0.00%	1,937,229.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	75,675,816.00	3.70%	78,479,468.00	4.61%	82,097,805.00
6. Total (Sum lines A1 thru A5c)		152,528,634.00	1.84%	155,332,286.00	2.72%	159,555,869.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,765,501.00		49,024,087.00
b. Step & Column Adjustment				716,482.00		735,361.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				542,104.00		584,124.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,765,501.00	2.63%	49,024,087.00	2.69%	50,343,572.00
2. Classified Salaries						
a. Base Salaries				26,985,625.00		27,336,866.00
b. Step & Column Adjustment				54,674.00		54,674.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				296,567.00		297,561.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,985,625.00	1.30%	27,336,866.00	1.29%	27,689,101.00
3. Employee Benefits	3000-3999	33,821,702.00	3.57%	35,030,692.00	6.37%	37,260,414.00
4. Books and Supplies	4000-4999	7,533,096.00	0.00%	7,533,096.00	0.00%	7,533,096.00
5. Services and Other Operating Expenditures	5000-5999	23,193,224.00	1.20%	23,471,773.00	1.23%	23,760,071.00
6. Capital Outlay	6000-6999	15,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,303,952.00	1.65%	2,341,952.00	0.00%	2,341,952.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,799,688.00	2.48%	5,943,662.00	3.13%	6,129,875.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		147,417,788.00	2.21%	150,682,128.00	2.90%	155,058,081.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,110,846.00		4,650,158.00		4,497,788.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,979,834.90		24,090,680.90		28,740,838.90
2. Ending Fund Balance (Sum lines C and D1)		24,090,680.90		28,740,838.90		33,238,626.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	24,090,681.39		28,740,838.90		33,238,626.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.49)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		24,090,680.90		28,740,838.90		33,238,626.90

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Adjustments for lines B1d, and B2d represent projected growth for special education.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	490,526,597.00	2.97%	505,076,563.00	3.11%	520,773,365.00
2. Federal Revenues	8100-8299	31,757,697.00	0.00%	31,757,697.00	0.00%	31,757,697.00
3. Other State Revenues	8300-8599	89,063,794.00	-40.14%	53,311,813.00	1.14%	53,917,059.00
4. Other Local Revenues	8600-8799	4,171,184.00	-11.24%	3,702,497.00	-4.20%	3,546,971.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		615,519,272.00	-3.52%	593,848,570.00	2.72%	609,995,092.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				281,699,280.00		284,989,207.00
b. Step & Column Adjustment				3,546,068.00		3,607,391.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(256,141.00)		584,124.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	281,699,280.00	1.17%	284,989,207.00	1.47%	289,180,722.00
2. Classified Salaries						
a. Base Salaries				76,019,090.00		76,256,073.00
b. Step & Column Adjustment				144,235.00		144,416.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				92,748.00		297,561.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	76,019,090.00	0.31%	76,256,073.00	0.58%	76,698,050.00
3. Employee Benefits	3000-3999	136,713,951.00	6.41%	145,481,569.00	7.07%	155,772,885.00
4. Books and Supplies	4000-4999	30,108,692.00	-26.33%	22,181,492.00	0.00%	22,181,492.00
5. Services and Other Operating Expenditures	5000-5999	44,753,137.00	-2.24%	43,748,509.00	1.30%	44,319,204.00
6. Capital Outlay	6000-6999	926,885.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,514,900.00	1.08%	3,552,900.00	0.00%	3,552,900.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,630,943.00)	0.00%	(1,630,943.00)	0.00%	(1,630,943.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	468,172.00	0.00%	468,172.00	0.00%	468,172.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		572,573,164.00	0.43%	575,046,979.00	2.69%	590,542,482.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		42,946,108.00		18,801,591.00		19,452,610.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,378,570.64		89,324,678.64		108,126,269.64
2. Ending Fund Balance (Sum lines C and D1)		89,324,678.64		108,126,269.64		127,578,879.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,348,803.74		1,348,804.74		1,348,805.74
b. Restricted	9740	24,090,681.39		28,740,838.90		33,238,626.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	52,385,194.00		66,486,626.00		81,141,447.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,500,000.00		11,550,000.00		11,850,000.00
2. Unassigned/Unappropriated	9790	(0.49)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		89,324,678.64		108,126,269.64		127,578,879.64

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,500,000.00		11,550,000.00		11,850,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.49)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,499,999.51		11,550,000.00		11,850,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.01%		2.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		59,566.92		59,566.92		59,566.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		572,573,164.00		575,046,979.00		590,542,482.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		572,573,164.00		575,046,979.00		590,542,482.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,451,463.28		11,500,939.58		11,810,849.64
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,451,463.28		11,500,939.58		11,810,849.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	58,934.50	58,995.07	N/A	Met
Second Prior Year (2013-14)	59,027.41	59,774.90	N/A	Met
First Prior Year (2014-15)	59,629.96	59,917.80	N/A	Met
Budget Year (2015-16)	59,917.80			

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:

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2012-13)		61,153	62,137	N/A	Met
Second Prior Year (2013-14)		61,342	61,875	N/A	Met
First Prior Year (2014-15)		61,875	62,209	N/A	Met
Budget Year (2015-16)		62,209			

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.

P-2 ADA			
Fiscal Year	Estimated/Unaudited Actuals	Enrollment	Historical Ratio of ADA to Enrollment
	(Form A, Lines 3, 6, and 26)	CBEDS Actual	
	(Form A, Lines A6 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2012-13)	59,114	62,137	95.1%
Second Prior Year (2013-14)	59,703	61,875	96.5%
First Prior Year (2014-15)	59,819	62,209	96.2%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A6 and C9)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2015-16)	59,819	62,209	96.2%	Met
1st Subsequent Year (2016-17)	59,819	62,209	96.2%	Met
2nd Subsequent Year (2017-18)	59,819	62,209	96.2%	Met

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

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

- 1a. STANDARD 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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts 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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

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 RevenueHas the District reached its LCFF
target funding level?

No

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.

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		540,134,798.00	548,702,703.00	562,218,083.00
Step 1 - Change in Population	Prior Year (2014-15)			
a. ADA (Funded) (Form A, lines A6 and C4)	59,666.05	59,666.05	59,666.05	59,666.05
b. Prior Year ADA (Funded)		59,666.05	59,666.05	59,666.05
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		434,405,328.00	505,076,563.00	520,773,365.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		56,121,269.00	14,549,966.00	15,696,802.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		56,121,269.00	14,549,966.00	15,696,802.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.92%	2.88%	3.01%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		12.92%	2.88%	3.01%
LCFF Revenue Standard (Step 3, plus/minus 1%):		11.92% to 13.92%	1.88% to 3.88%	2.01% to 4.01%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	73,222,835.00	73,213,261.00	73,213,261.00	73,213,261.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	435,212,799.00	491,324,494.00	505,874,460.00	521,571,262.00
District's Projected Change in LCFF Revenue:		12.89%	2.96%	3.10%
LCFF Revenue Standard:		11.92% to 13.92%	1.88% to 3.88%	2.01% to 4.01%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	315,655,875.92	331,965,292.46	95.1%
Second Prior Year (2013-14)	328,838,559.69	350,306,358.72	93.9%
First Prior Year (2014-15)	362,926,987.00	401,373,779.00	90.4%
	Historical Average Ratio:		93.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	2.0%	2.0%	2.0%
	90.1% to 96.1%	90.1% to 96.1%	90.1% to 96.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	385,859,493.00	424,687,204.00	90.9%	Met
1st Subsequent Year (2016-17)	395,335,204.00	423,896,679.00	93.3%	Met
2nd Subsequent Year (2017-18)	406,358,570.00	435,016,229.00	93.4%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.92%	2.88%	3.01%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.92% to 22.92%	-7.12% to 12.88%	-6.99% to 13.01%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.92% to 17.92%	-2.12% to 7.88%	-1.99% to 8.01%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	40,330,028.00		
Budget Year (2015-16)	31,757,697.00	-21.26%	Yes
1st Subsequent Year (2016-17)	31,757,697.00	0.00%	No
2nd Subsequent Year (2017-18)	31,757,697.00	0.00%	No

Explanation:
(required if Yes)

2014-15 revenues include 2013-14 deferred revenue expected to be expended by June 30, 2015.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	66,328,272.00		
Budget Year (2015-16)	89,063,794.00	34.28%	Yes
1st Subsequent Year (2016-17)	53,311,813.00	-40.14%	Yes
2nd Subsequent Year (2017-18)	53,917,059.00	1.14%	No

Explanation:
(required if Yes)

2015-16 state revenue includes \$600/ADA of one-time discretionary funds and does not continue into 2016-17.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	13,885,860.00		
Budget Year (2015-16)	4,171,184.00	-69.96%	Yes
1st Subsequent Year (2016-17)	3,702,497.00	-11.24%	Yes
2nd Subsequent Year (2017-18)	3,546,971.00	-4.20%	Yes

Explanation:
(required if Yes)

2014-15 revenues include 2013-14 deferred revenue expected to be expended by June 30, 2015 and 2016-17 reflects less projected ROP revenue from SCOE.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	38,824,613.00		
Budget Year (2015-16)	30,108,692.00	-22.45%	Yes
1st Subsequent Year (2016-17)	22,181,492.00	-26.33%	Yes
2nd Subsequent Year (2017-18)	22,181,492.00	0.00%	No

Explanation:
(required if Yes)

2014-15 and 2015-16 both include one-time funds that does not continue.

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

First Prior Year (2014-15)	51,989,965.00		
Budget Year (2015-16)	44,753,137.00	-13.92%	Yes
1st Subsequent Year (2016-17)	43,748,509.00	-2.24%	Yes
2nd Subsequent Year (2017-18)	44,319,204.00	1.30%	No

Explanation:
(required if Yes)

2014-15 and 2015-16 both include one-time funds that does not continue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2014-15)	120,544,160.00		
Budget Year (2015-16)	124,992,675.00	3.69%	Met
1st Subsequent Year (2016-17)	88,772,007.00	-28.98%	Not Met
2nd Subsequent Year (2017-18)	89,221,727.00	0.51%	Met

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

First Prior Year (2014-15)	90,814,578.00		
Budget Year (2015-16)	74,861,829.00	-17.57%	Not Met
1st Subsequent Year (2016-17)	65,930,001.00	-11.93%	Not Met
2nd Subsequent Year (2017-18)	66,500,696.00	0.87%	Met

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

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

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

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

2014-15 revenues include 2013-14 deferred revenue expected to be expended by June 30, 2015.

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

2015-16 state revenue includes \$600/ADA of one-time discretionary funds and does not continue into 2016-17.

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

2014-15 revenues include 2013-14 deferred revenue expected to be expended by June 30, 2015 and 2016-17 reflects lesss projected ROP revenue from SCOE.

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

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

2014-15 and 2015-16 both include one-time funds that does not continue.

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

2014-15 and 2015-16 both include one-time funds that does not continue.

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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	572,573,164.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	572,573,164.00	17,177,194.92	17,211,241.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,000,000.17	10,700,000.00	11,600,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.49)
d. Available Reserves (Lines 1a through 1c)	10,000,000.17	10,700,000.00	11,599,999.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	481,148,418.27	507,167,511.57	577,329,921.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	481,148,418.27	507,167,511.57	577,329,921.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.1%	2.1%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.7%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(10,315,875.59)	333,881,739.47	3.1%	Not Met
Second Prior Year (2013-14)	(17,471,312.38)	351,669,622.86	5.0%	Not Met
First Prior Year (2014-15)	(6,881,194.00)	402,630,535.00	1.7%	Not Met
Budget Year (2015-16) (Information only)	37,835,262.00	425,155,376.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

We have been spending down our reserves and with new ongoing state revenues we do not anticipate future deficit spending.

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	65,434,976.26	62,067,117.71	5.1%		Not Met
Second Prior Year (2013-14)	54,523,608.71	51,751,242.12	5.1%		Not Met
First Prior Year (2014-15)	27,209,791.12	34,279,929.74	N/A		Met
Budget Year (2015-16) (Information only)	27,398,735.74				

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The decrease in our original estimated 2012/13 beginning balance to our actual 2012/13 beginning balance was due to additional contributions to special education due to increase in special education ADA. These new expenditures along with additional board funding priorities has decreased our available fund balance.

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	59,567	59,666	59,666
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For SELPA AUs, if Form 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?

Yes

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 (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	572,573,164.00	575,046,979.00	590,542,482.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	572,573,164.00	575,046,979.00	590,542,482.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,451,463.28	11,500,939.58	11,810,849.64
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	11,451,463.28	11,500,939.58	11,810,849.64

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,500,000.00	11,550,000.00	11,850,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.49)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,499,999.51	11,550,000.00	11,850,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.01%	2.01%
District's Reserve Standard (Section 10B, Line 7):	11,451,463.28	11,500,939.58	11,810,849.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(60,836,072.00)			
Budget Year (2015-16)	(75,675,816.00)	14,839,744.00	24.4%	Not Met
1st Subsequent Year (2016-17)	(78,479,468.00)	2,803,652.00	3.7%	Met
2nd Subsequent Year (2017-18)	(82,097,805.00)	3,618,337.00	4.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	1,268,172.00			
Budget Year (2015-16)	468,172.00	(800,000.00)	-63.1%	Not Met
1st Subsequent Year (2016-17)	468,172.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	468,172.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The increase in contributions is due to increased costs in special education and meeting the 3% requirement for Routine Restricted Maintenance Program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

We are no longer transferring funds to Adult Education Fund (11).

- 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 commitments¹ 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.

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

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

DATA ENTRY: 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	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	Fund 01, unrestricted resource 0000	Fund 01, 743x	3,608,707
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, unrestricted resource 0000	Fund 01, object 1000-2999	9,542,714

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

1995 Mello Roos Bonds	15	52/8611	52/743x	16,772,782
2003 Mello Roos Bonds	24	52/8611	52/743x	10,885,001
2005 Mello Roos Bonds	26	52/8611	52/743x	39,655,000
2008 Mello Roos Bonds	29	52/8611	52/743x	31,226,113
2012 Refunding Series	27	52/8611	52/743x	83,505,000
TOTAL:				195,195,317

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	499,411	499,411	499,411	499,411
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	400,000	400,000	400,000	400,000

Other Long-term Commitments (continued):

1995 Mello Roos Bonds	3,538,574	3,548,576	3,553,576	3,563,576
2003 Mello Roos Bonds	1,623,362	1,620,462	1,619,869	1,620,519
2005 Mello Roos Bonds	2,469,094	2,469,994	2,464,994	2,463,764
2008 Mello Roos Bonds	2,063,813	2,063,812	2,063,812	2,063,812
2012 Refunding Series	3,364,887	3,351,988	3,348,988	3,335,888

Total Annual Payments: 13,959,141 13,954,243 13,950,650 13,946,970

Has total annual payment increased over prior year (2014-15)?

No

No

No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years. The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$960 annually. Additionally the district makes a contribution of 2% which varies by bargaining unit based on annual district salaries.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

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?

312,620,720.00

210,580,151.00

Actuarial

Feb 20, 2015

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
26,361,228.00	26,361,228.00	26,361,228.00
16,519,228.00	16,519,228.00	16,519,228.00
10,646,321.00	10,646,321.00	10,646,321.00
1,365	1,315	1,265

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

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

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

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 self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e., 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.

The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.

3. Self-Insurance Liabilities

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

18,741,000.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
3,396,000.00	3,396,000.00	3,396,000.00
3,396,000.00	3,396,000.00	3,396,000.00

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.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,171.4	3,228.5	3,228.5	3,228.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 17, 2015

- 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:

Mar 03, 2015

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:

Jun 23, 2015

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
36,976,768	39,380,258	42,218,283
80.0%	80.0%	80.0%
3.0%	6.5%	10.0%

Certificated (Non-management) Prior Year Settlements

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

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3,693,143	3,748,544	3,804,777
1.5%	1.5%	1.5%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	1,576.5	1,651.3	1,651.3	1,651.3

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

Jun 23, 2015

- 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:

Jun 08, 2015

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:

Jun 23, 2015

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Budget Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

1,545,162

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

2.5%

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

Ongoing state revenue.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)

Classified (Non-management) 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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
37,600,188	40,044,200	44,048,620
80.0%	80.0%	80.0%
3.0%	6.5%	10.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
111,809	112,033	112,257
0.2%	0.2%	0.2%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
Yes	Yes	Yes

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.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	436.6	458.2	458.2	458.2

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,216,678	0	0
2.5%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
5,759,562	6,133,934	6,747,327
80.0%	80.0%	80.0%
3.0%	6.5%	10.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
81,664	81,827	81,991
0.2%	0.2%	0.2%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2015

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? | <div>No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div>No</div> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <div>No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div>Yes</div> |
| 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? | <div>No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div>No</div> |
| A7. Is the district's financial system independent of the county office system? | <div>No</div> |
| 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) | <div>No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div>Yes</div> |

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

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2015-16 through 2017-18 school years we are projecting flat enrollment.
2. The State Revenue calculations are based upon the State's May Revise budget. We are budgeting an increase of 12.92% (\$940 per ADA) as proposed in the Governor's Local Control Funding Formula (LCFF). We have also included one-time funding (\$600 per ADA) for Mandated Cost reimbursement. For fiscal year 2016-17 we are projecting an increase of 2.97% (\$244 per ADA) and for 2017-18 we are projecting an increase of 3.11% (\$263 per ADA).

B. Federal Revenues

1. Budgeted amounts for Federal revenues are based on award notifications for 2015-16.

C. Other State (Categorical) Revenues

1. Budgeted amounts for State revenues are based on award notifications for 2015-16.

II. EXPENDITURES

A. Growth

1. The District is projecting the one-time and on-going costs to open 1 new elementary school and five additional Special Education classes.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

GENERAL FUND - 01 (Cont.)

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements and maintains class sizes of 24:1 for grades Transitional Kindergarten through Third Grade.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847% and STRS employer rate for certificated employees is budgeted at 10.73%.

E. Education Protection Act (EPA)

1. In accordance with the implementation of Proposition 30 Districts are required to expend EPA funds on instructional and instruction related expenditures. We have allocated a portion of 2015-16 classroom teacher salaries and benefits for grades K through 3 to satisfy this requirement as approved by the Board.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$52,385,194 of one-time funds in the district's unrestricted General Fund which will be used for funding priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2015-16 adopted budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2015-16.

II. EXPENDITURES

A. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847% and STRS employer rate for certificated employees is budgeted at 10.73%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications 2015-16.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications 2015-16.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847% and STRS employer rate for certificated employees is budgeted at 10.73%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications for 2015-16.

B. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2015-16.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847% and STRS employer rate for certificated employees is budgeted at 10.73%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on projected meals for 2015-16.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. All State funding is part of the General Fund (01).

II. EXPENDITURES

A. Payroll

1. Salaries for Classified include hourly custodial costs to be used on as needed basis.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year, and are based on the five-year plan submitted annually to OPSC.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing starts, and anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to enrollment growth are assigned to Fund 25.
2. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts, and modernization projects for existing schools.
2. The projected budget anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
3. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of, the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools, and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA). The projected budget anticipates that the carryover balance and remaining new revenues will be fully expended by the end of the fiscal year.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures vary from year to year, depending on the status of District projects in the various redevelopment areas.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. The projected budget anticipates that the majority of the carryover balance and state funding will be expended by the end of the fiscal year.
3. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to capital projects are assigned to Fund 49.
2. Step and column are included in this budget.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2014-2015
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2015-16
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased from 2.25% to 2.50% beginning in 2015-16.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2015-16 budget includes an increase of 3% in health care premiums, a 6.5% increase in 2016-17 and 10% in 2017-18 projected budgets.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2015-16. The worker's compensation rate is 2.50%.
4. The PERS employer rate for classified employees is at budgeted at 11.847%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The unappropriated balance at the end of 2014-15 is projected to be less than \$4,500,000. We have increased the contribution rate for 2015-16 to 2.50%.