SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 9.3

Meeting Date: **June 4, 2015**

Subject: Proposed Fiscal Year 2015-2016 Budget for All Funds

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☒ Conference/First Reading (Action Anticipated: June 18, 2015)
- ☐ Conference/Action
- ☐ Action
- ☒ Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the proposed 2015-16 Budget for all funds.

Background/Rationale:
By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2015-16 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2015-16 budget is based on the May Revised Budget that was presented by the Governor on May 14, 2015 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget. The proposed 2015-16 budget takes into consideration the priorities from stakeholders as discussed at the May 27th, 2015 Board Meeting.

The complete set of state required forms is quite voluminous and will be available on the district's website on Monday as staff is working on the additional funds from the May Revise Budget as discussed at the May 27th, 2015 Board meeting.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Engagement

Documents Attached:

1. Executive Summary
2. Public Hearing Notice
3. Adopted Budget Summary All Funds

Estimated Time of Presentation:	15 minutes
Submitted by:	Gerardo Castillo, CPA, Chief Business Officer Michael Smith, Fiscal Director
Approved by:	José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2015-16 Budget for All Funds

June 4, 2015

I. Overview/History:

This document provides an overview of the budget process and timeline used in preparing the 2015-16 Adopted Budget. The Governor's Budget Proposals for 2015-16 continue the positive theme that has existed over the past two years for public education. As the economy has improved, and been aided by the additional $8 billion in annual revenues provided by Proposition 30 (Temporary Tax), Governor Brown has been able to advance his agenda with authority for public education and continues funding the Local Control Funding Formula (LCFF) and paying the wall of debt with one time funds. With this positive news, staff continues to work towards the long-term fiscal health of the district to avoid fiscal distress incurred as recent as 2012-13. Revenues are still very volatile as the California economy depends heavily on top earners. In addition, the majority of new state revenues are one time funds hence we need to invest in one time purposes.

- **December 4** –Staff presented the First Interim Financial Report and Board approved with a positive certification for the first time since 2007-08. Staff projected the revenues and expenses for 2015-16 emphasizing that the District must be vigilant and have the fiscal discipline to avoid incurred fiscal distress in future years. Staff presented an overview of the district's budget along with challenges such as continued declining enrollment, increases in health benefit, retirement system costs and Other Post Employment Benefits (OPEB) Liability.
- **December 18** - Staff presented a budget timeline and process for preparing the 2015-16 Adopted Budget. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when specific activities will be completed.
- **January/February** - Based on the Governor's January budget, staff presented a summary of the Governor's budget proposal at the January 22 Board meeting. The proposed $4 billion LCFF increase was expected to close the 2015-16 funding gap for each local education agency (LEA) compared to 2014-15 funding level adjusted for changes in ADA, by 32.19% ($675 per ADA). The LCFF target entitlement is the full funding level for each LEA, in today's dollars, that the state intends to provide at some point in the future under the formula. Staff emphasized the Governor continued paying the wall of debt and eliminates all the cash deferrals. On January 8 the Board of Education appointed the Local Control Accountability Plan (LCAP) Advisory Committee. In February, the district started surveying parents, students and staff to provide feedback to the district about community priorities.

At the February 19 meeting, the Board took action and approved budget savings recommendations totaling $3.1 million for FY 2016-17 due to the loss of Quality Education Investment Act (QEIA) funds. The recommendations approved by the Board were not easy or made lightly.

- **March** –On March 19, the Second Interim Financial Report was approved, again with a positive certification. It was determined that the district will finish with a positive cash status by the end of June and the district was not forced to issue a Tax Revenue Anticipation Note (TRAN) as in previous years. On March 26, staff reviewed the budget at the LCAP Community Meeting.

- **April 23** – As an information item, the Board received the engagement update and annual update of the LCAP report. The report from staff included the outreach and engagement plan and the multiple opportunities the district provided the community to give input on the LCAP. Staff analyzed the actual Average Daily Attendance (ADA) for Period 2 and mandatory costs to begin building the 2015-16 district budget proposal.

- **May 21** – The Board received preliminary information on the May Revise which was officially released on May 14. Staff highlighted the proposed additional $2.1 billion statewide, equivalent to $12.2 million for SCUSD. The 2015-16 funding gap for each local education agency (LEA) increased to 53.08% compared to 32.19% in the January proposal. The discretionary one time funds also increased by $421 ($601 - $180) per ADA compared to January's proposal. For SCUSD, one-time funds equates to about $16 million more than originally anticipated in January, making this the biggest increase in funding from one year to another. Staff emphasized that the majority of these funds are one time and we should plan accordingly. On May 27th, staff presented the 2015-16 Budget Development Process and Allocation of Resources based on community engagement and LCAP Advisory Committee input. Staff presented the Superintendent recommendations and listened to Board and public comments to adjust the Proposed Budget for FY 2015-16 based on the May Revise Funding. The 2015-16 Adopted Budget is based on the Governor's May Revise and recommendations from Sacramento County Office of Education (SCOE). The recommendations from the Superintendent take into consideration all input from the stakeholders. The Superintendent took very seriously the recommendations made by the LCAP Advisory Committee and the Board of Education during the May 27th Board Meeting. Staff will continue to closely monitor the state budget situation.

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year
2015-16 Budget for All Funds
June 4, 2015

II. Driving Governance:

- Education Code section 42127 requires the governing board of each school district to adopt a budget on or before July 1st. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. Budget:

The following information details program/staffing additions implemented to balance the 2015-16 budget:

Summary

Estimated Revenues	Amount
Governor's January Budget - New 2015-16 Revenue	$17,225,883.00
May Revise - Additional 2015-16 Revenue ($12M ongoing/$16M one-time)	$28,000,000.00
Total Additional Increase Revenue	$45,225,883.00
Estimated Expenditures	
Total Fixed Costs	**$15,401,546.99**
Total Recommendations	**$29,824,336.01**
Total Additional Expenditures	$45,225,883.00
Net Remaining Unallocated Revenue	$0.00

Fixed Costs (Including Collective Bargaining Agreements)	Amount
Increase in utilities, electric and water cost	$450,000.00
Salary Increase by 1% for all bargaining units	$2,218,331.00
K-3 CSR for sites above 75% F/R (decrease by 2 students)	$3,407,056.00
Increase in Step and Column - Certificated	$2,402,690.94
Increase in Step and Column – Classified	$215,737.28
Increase in Health Benefit costs - 7% projected	$3,956,807.77
Increase in STRS contribution (Unrestricted only)	$2,462,016.00
Increase in CalPERS contribution (Unrestricted only)	$288,908.00
Total Fixed Costs	**$15,401,546.99**

Net Remaining Unallocated Revenue ***$29,824,336.01***

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year
2015-16 Budget for All Funds
June 4, 2015

Superintendent Recommendations - College and Career Ready Students - LCAP Goal #1		
Assistant Principals @ Middle Schools and American Legion	$663,000.00	
Linked Learning (Replace expiring grant)	$300,000.00	
Adult Ed (Parent Participation Preschool)	$230,000.00	
TOSAs (2 FTE) Infinite Campus - Support for Schools	$220,000.00	
Stipends for HS Dept. Leads	$65,000.00	
High School Athletic Stipend, $10,000 per High School	$50,000.00	
Visions 2000 Summer Program	$230,000.00	
UCAN - College Fair	$78,000.00	
PE Equipment and Curriculum	$74,000.00	
VAPA Music Instruments	$20,000.00	
Fund Balance - To prepare for FY 2016-17 and beyond	$3,576,000.00	
CSR for schools below 75% FR; 16 FTE	$1,600,000.00	
Transfer to Child Development Fund to sustain programs	$1,500,000.00	
5 FTE Counselors	$650,000.00	
School Climate, Social Emotional Learning and Discipline	$650,000.00	
Assistant Principals (per enrollment needs at high schools - CKM, JFK, SES)	$399,000.00	
Multilingual Literacy	$100,000.00	
Collaborative Time - 2 days	$2,000,000.00	
Purchase Computers for Instruction	$500,000.00	
Technology Implementation Upgrades	$450,000.00	
Library Textbook Services System	$25,000.00	
VAPA Music Instruments/PE Items	$68,750.00	
Update Computers in Training Lab	$50,000.00	
Infinite Campus Coach Stipends	$50,000.00	

Purchase Computers for Support Staff	$20,000.00	
Social Workers/Mental Health Services 2 FTE	$230,000.00	
Early Kinder Expansion	$60,000.00	
2 Training Specialist Science	$240,000.00	
2 Special Ed Psychologist	$266,000.00	
Infinite Campus Support	$60,000.00	
Publications/Marketing	$30,000.00	
Washington School Marketing	$5,000.00	
Total College and Career Ready Students - LCAP Goal #1	**$14,459,750.00**	
Superintendent Recommendations - Safe, Healthy and Clean Schools – LCAP Goal #2		
2 Fire Alarm Techs	$140,000.00	
2 Bus Service Attendants	$100,000.00	
Immunization Clinic Staffing	$15,384.00	
Restore Custodial Support Staff - Clean Schools	$2,000,000.00	
Nurses - 6.38 FTE to maintain cuts from MAA	$735,000.00	
Nurses- (Additional 3 FTE)	$345,000.00	
1 School Resource Officer (SRO)	$150,000.00	
Replace Outdated transportation equipment	$2,000,000.00	
Desk/Chairs High Schools	$150,000.00	
504 Accommodations	$125,000.00	
ADA/OCR Compliance	$100,000.00	
1 security Staff	$70,000.00	
Staff Development for Classified Staff	$75,000.00	
Total Safe, Healthy and Clean Schools - LCAP Goal #2	**$6,005,384.00**	

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year
2015-16 Budget for All Funds
June 4, 2015

Superintendent Recommendations - Family and Community Engagement - LCAP Goal #3		
Washington Proposal	$175,000.00	
Home Visit Project /Cover Benefits of Admin Staff	$35,000.00	
Ombudsman - increase from 6 hours to 8 hours	$45,000.00	
Clerical Support for Charter Oversight/Security/Legal -1 fte	$70,000.00	
Board Staff -Personnel	$80,000.00	
$10,000 for each Board Member	$70,000.00	
Additional Assessors/Translators (1 Spanish, 1 Hmong)	$120,000.00	
Web Portal Contract for Data Dashboard	$99,202.01	
Total Family and Community Engagement - LCAP Goal #3	**$694,202.01**	
Set aside OPEB	$6,095,000.00	
Increase our Fund Balance	$2,000,000.00	
Buy Down Vacation Liability (3 Days)	$570,000.00	
All Goals	**$8,665,000.00**	
Total recommendations	**$29,824,336.01**	
Net Remaining Unallocated Revenue	$0.00	

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2015-16 Budget for All Funds

June 4, 2015

	GENERAL FUND			
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL
REVENUES				
LCFF SOURCES	$342,665,973	$0	$0	$342,665,973
FEDERAL REVENUE	$0	$8,437,152	$37,612,008	$46,049,160
OTHER STATE REVENUES	$27,950,045	$22,121,679	$22,551,562	$72,623,286
OTHER LOCAL REVENUES	$1,328,155	$0	$3,643,128	$4,971,283
TOTAL REVENUES	**$371,944,173**	**$30,558,831**	**$63,806,698**	**$466,309,702**
EXPENDITURES				
CERTIFICATED SALARIES	$138,030,300	$27,341,165	$14,885,531	$180,256,996
CLASSIFIED SALARIES	$35,892,108	$14,277,399	$6,194,981	$56,364,488
EMPLOYEE BENEFITS	$98,735,899	$28,195,106	$9,422,235	$136,353,240
BOOKS AND SUPPLIES	$7,949,949	$1,501,799	$11,301,682	$20,753,430
SERVICES/OTHER OP. EXP.	$25,969,975	$17,274,547	$14,641,123	$57,885,645
CAPITAL OUTLAY	$2,063,489	$3,368,000	$9,737,490	$15,168,979
OTHER OUTGO	$3,545,018	$0	$0	$3,545,018
INDIRECT/DIRECT SUPPORT	-$3,632,050	$538,851	$1,566,058	-$1,527,141
TOTAL EXPENDITURES	**$308,554,688**	**$92,496,867**	**$67,749,100**	**$468,800,655**
OTHER FINANCING SOURCES/USES				
INTERFUND TRANSFERS IN	$1,386,880	$0	$0	$1,386,880
INTERFUND TRANSFERS OUT	-$1,730,000	$0	$0	-$1,730,000
OTHER SOURCES				
OTHER USES	-$61,938,036	$61,938,036	$0	$0
TOTAL OTHER SOURCES/USES	**-$62,281,156**	**$61,938,036**	**$0**	**-$343,120**
NET CHANGE IN FUND BALANCE	$1,108,329	$0	-$3,942,402	-$2,834,073
BEGINNING BALANCE, JULY 1	**$26,345,804**	**$0**	**$3,942,402**	**$30,288,206**
Audit Adjustments				
ENDING BALANCE	**$27,454,133**	**$0**	**$0**	**$27,454,133**
RESERVED FUND BALANCE	$545,000		$0	$545,000
DESIGNATED FUND BALANCE				
ECONOMIC UNCERTAINTIES	$18,763,133		$0	$18,763,133
OTHER	$8,146,000			$8,146,000
UNAPPROPRIATED FUND BALANCE	**$0**	**$0**	**$0**	**$0**

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2015-16 Budget for All Funds

June 4, 2015

	Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund
REVENUES				
LCFF SOURCES	$16,208,817			
FEDERAL REVENUE	$332,517	$2,504,838	$18,995,500	$11,162,567
OTHER STATE REVENUES	$304,456	$350,000	$1,255,000	$5,601,270
OTHER LOCAL REVENUES		$4,520,000	$952,000	$2,080,000
TOTAL REVENUES	**$16,845,790**	**$7,374,838**	**$21,202,500**	**$18,843,837**
EXPENDITURES				
CERTIFICATED SALARIES	$6,759,977	$1,934,141		$6,282,492
CLASSIFIED SALARIES	$962,907	$1,433,918	$6,192,697	$4,085,287
EMPLOYEE BENEFITS	$4,868,430	$1,980,815	$3,742,320	$7,312,630
BOOKS AND SUPPLIES	$518,324	$221,958	$10,618,688	$650,022
SERVICES/OTHER OP. EXP.	$1,811,061	$2,070,934	$368,795	$524,337
CAPITAL OUTLAY	$2,992		$100,000	$0
OTHER OUTGO	$0			
INDIRECT/DIRECT SUPPORT	$0	$38,072	$780,000	$709,069
TOTAL EXPENDITURES	**$14,923,691**	**$7,679,838**	**$21,802,500**	**$19,563,837**
OTHER FINANCING SOURCES/USES				
INTERFUND TRANSFERS IN		$230,000		$1,500,000
INTERFUND TRANSFERS OUT	-$1,386,880	$0		
OTHER SOURCES				
OTHER USES				
TOTAL OTHER SOURCES/USES	**-$1,386,880**	**$230,000**	**$0**	**$1,500,000**
NET CHANGE IN FUND BALANCE	$535,219	-$75,000	-$600,000	$780,000
BEGINNING BALANCE, JULY 1	**$884,070**	**$118,451**	**$8,921,552**	**$10,800**
Audit Adjustments				
ENDING BALANCE	**$1,419,289**	**$43,451**	**$8,321,552**	**$790,800**
RESERVED FUND BALANCE	$129,623	$42,378	$8,098,600	
DESIGNATED FUND BALANCE				
ECONOMIC UNCERTAINTIES				
OTHER	$1,289,666	$1,073	$222,952	$790,800
UNAPPROPRIATED FUND BALANCE	**$0**	**$0**	**$0**	**$0**

Board of Education Executive Summary

Business Services

Public Hearing and Adoption of Proposed Fiscal Year 2015-16 Budget for All Funds

June 4, 2015

	Building Fund	Capital Facilities Funds Funds 25, 49, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
REVENUES						
LCFF SOURCES						$358,874,790
FEDERAL REVENUE						$79,044,582
OTHER STATE REVENUES						$80,134,012
OTHER LOCAL REVENUES		$2,777,108	$8,967,265	$20,602,000	$5,047,742	$49,917,398
TOTAL REVENUES	**$0**	**$2,777,108**	**$8,967,265**	**$20,602,000**	**$5,047,742**	**$567,970,782**
EXPENDITURES						
CERTIFICATED SALARIES						$195,233,606
CLASSIFIED SALARIES	$966,426		$131,234		$122,926	$70,259,883
EMPLOYEE BENEFITS	$407,786		$63,454		$63,036	$154,791,711
BOOKS AND SUPPLIES	$0				$118,000	$32,880,422
SERVICES/OTHER OP. EXP.	$0	$15,000	$8,772,577	$20,602,000	$4,610,500	$96,660,849
CAPITAL OUTLAY	$60,597,551	$2,401,749				$78,271,271
OTHER OUTGO		$2,405,000				$5,950,018
INDIRECT/DIRECT SUPPORT						$0
TOTAL EXPENDITURES	**$61,971,763**	**$4,821,749**	**$8,967,265**	**$20,602,000**	**$4,914,462**	**$634,047,760**
OTHER FINANCING SOURCES/USES						
INTERFUND TRANSFERS IN						$3,116,880
INTERFUND TRANSFERS OUT						-$3,116,880
OTHER SOURCES	$0					$0
OTHER USES						$0
TOTAL OTHER SOURCES/USES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NET CHANGE IN FUND BALANCE	-$61,971,763	-$2,044,641	$0	$0	$133,280	-$66,076,978
BEGINNING BALANCE, JULY 1	**$83,480,971**	**$9,552,626**	**$0**	**$23,525,221**	**$4,047,588**	**$160,829,484**
Audit Adjustments						$0
ENDING BALANCE	**$21,509,208**	**$7,507,985**	**$0**	**$23,525,221**	**$4,180,868**	**$94,752,506**
RESERVED FUND BALANCE			$0	$23,525,221	$4,180,868	$36,521,690
DESIGNATED FUND BALANCE						$0
ECONOMIC UNCERTAINTIES						$18,763,133
OTHER	$21,509,208	$7,507,985				$39,467,683
UNAPPROPRIATED FUND BALANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

IV. Goals, Objectives and Measures:

Present a balanced 2015-16 Adopted Budget to the Board for approval by June 30, 2015. Minimize reliance on the use of one-time funds and reinstate positions as much as possible that have direct impact on student achievement.

V. Major Initiatives:

- Continued analysis of information from the state and its impact on the district finances.
- Budget Revision within 45 days from signing of State Budget.

VI. Results:

Budget development for 2015-16 has followed the timeline approved by the Board. With the approval of the 2015-16 Adopted Budget, expenditure authority for 2015-16 will be in place and the June 30, 2015 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on the district finances.
- Continue to obtain stake holders input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- Analyze results of Governor's tax initiative.

Sacramento City Unified School District

Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing of Proposed Fiscal Year 2015-2016 Budget for All Funds

Copies of the plan may be inspected at:

Serna Education Center
5735 47th Avenue
Sacramento, CA 95824

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2015-2016 Budget for All Funds at the June 18, 2015 Governing Board Meeting

HEARING DATE:

Thursday, June 4, 2015

TIME:

6:30 P.M.

LOCATION:

Serna Center
5735 47th Avenue
Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Business Services (916) 643-9055

2015-2016
Proposed Budget for All Funds

Sacramento City Unified School District

Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
June 4, 2015

Sacramento City Unified School District

Board of Education

Darrel Woo, President, (Trustee Area 6)
Christina Pritchett, Vice President, (Trustee Area 3)
Jay Hansen, 2nd Vice President, (Trustee Area 1)
Ellen Cochrane, (Trustee Area 2)
Gustavo Arroyo, (Trustee Area 4)
Diana Rodriguez, (Trustee Area 5)
Jessie Ryan, (Trustee Area 7)
Asami Saito, Student Board Member

Executive Cabinet

José L. Banda, Superintendent
Lisa Allen, Interim Deputy Superintendent
Olivine Roberts, Ed.D., Chief Academic Officer
Gerardo Castillo, Chief Business Officer
Gabe Ross, Chief Communications Officer
Cancy McArn, Chief Human Resources Officer
Cathy Allen, Chief Operations Officer
Elliot Lopez, Chief Information Officer
Vacant, Chief Strategy Officer

TABLE OF CONTENTS

PAGE

Adopted Budget Summary 1

District Certification 2015-16 Budget Report 2

Projection Factors 8

General Fund
- General Fund Definition 12
- Multiyear Projections 13
- General Fund - Revenues, Expenditures and Changes in Fund Balance 19

Special Revenue Funds
- Special Revenue Fund Definition 31
- Charter Schools - Revenues, Expenditures and Changes in Fund Balance 32
- Adult Education - Revenues, Expenditures and Changes in Fund Balance 45
- Child Development - Revenues, Expenditures and Changes in Fund Balance 57
- Cafeteria - Revenues, Expenditures and Changes in Fund Balance 67
- Deferred Maintenance - Revenues, Expenditures and Changes in Fund Balance 77

Capital Projects Funds
- Capital Projects Fund Definition 87
- Building Fund - Revenues, Expenditures and Changes in Fund Balance 88
- Capital Facilities - Revenues, Expenditures and Changes in Fund Balance 98
- Capital Project for Blended Component Units 108

Debt Service Funds
- Debt Services Fund Definition 119
- Bond Interest and Redemption Fund 120
- Debt Service for Blended Component Units 129
- Tax Override Fund 138

Proprietary Funds
- Proprietary Fund Definition 147
- Self-Insurance - Revenues, Expenditures and Changes in Fund Balance 148
- Retiree Benefit - Revenues, Expenditures and Changes in Fund Balance 159

Average Daily Attendance 168

Current Expense Formula/Minimum Classroom Compensation 171

Lottery Report 175

Summary of Interfund Activities 176

Criteria and Standards 180

Sacramento City Unified School District • 2015-2016
Adopted Budget Summary--All Funds

	GENERAL FUND				Charter	Adult		Child	Deferred	General		Capital		Dental	Retiree	Self	Grand
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL	School Fund	Education Fund	Cafeteria Fund	Development Fund	Maintenance Fund	Obligation Bonds Fund	Building Fund	Facilities Funds Funds 25, 49, 52	County Schools Facilities Fund	Vision Fund	Benefit Fund	Insurance Fund	Total All Funds
REVENUES																	
LCFF SOURCES	$342,665,973	$0	$0	$342,665,973	$16,208,817												$358,874,790
FEDERAL REVENUE	$0	$8,437,152	$37,612,008	$46,049,160	$332,517	$2,504,838	$18,995,500	$11,162,567									$79,044,582
OTHER STATE REVENUES	$27,950,045	$22,121,679	$22,551,562	$72,623,286	$304,456	$350,000	$1,255,000	$5,601,270									$80,134,012
OTHER LOCAL REVENUES	$1,328,155	$0	$3,643,128	$4,971,283		$4,520,000	$952,000	$2,080,000				$2,777,108		$8,967,265	$20,602,000	$5,047,742	$49,917,398
TOTAL REVENUES	$371,944,173	$30,558,831	$63,806,698	$466,309,702	$16,845,790	$7,374,838	$21,202,500	$18,843,837	$0	$0	$0	$2,777,108	$0	$8,967,265	$20,602,000	$5,047,742	$567,970,782
EXPENDITURES																	
CERTIFICATED SALARIES	$138,030,300	$27,341,165	$14,885,531	$180,256,996	$6,759,977	$1,934,141		$6,282,492									$195,233,606
CLASSIFIED SALARIES	$35,892,108	$14,277,399	$6,194,981	$56,364,488	$962,907	$1,433,918	$6,192,697	$4,085,287			$966,426			$131,234		$122,926	$70,259,883
EMPLOYEE BENEFITS	$98,735,899	$28,195,106	$9,422,235	$136,353,240	$4,868,430	$1,980,815	$3,742,320	$7,312,630			$407,786			$63,454		$63,036	$154,791,711
BOOKS AND SUPPLIES	$7,949,949	$1,501,799	$11,301,682	$20,753,430	$518,324	$221,958	$10,618,688	$650,022			$0					$118,000	$32,880,422
SERVICES/OTHER OP. EXP.	$25,969,975	$17,274,547	$14,641,123	$57,885,645	$1,811,061	$2,070,934	$368,795	$524,337			$0	$15,000		$8,772,577	$20,602,000	$4,610,500	$96,660,849
CAPITAL OUTLAY	$2,063,489	$3,368,000	$9,737,490	$15,168,979	$2,992		$100,000	$0	$0		$60,597,551	$2,401,749					$78,271,271
OTHER OUTGO	$3,545,018	$0	$0	$3,545,018	$0							$2,405,000					$5,950,018
INDIRECT/DIRECT SUPPORT	-$3,632,050	$538,851	$1,566,058	-$1,527,141	$0	$38,072	$780,000	$709,069									$0
TOTAL EXPENDITURES	$308,554,688	$92,496,867	$67,749,100	$468,800,655	$14,923,691	$7,679,838	$21,802,500	$19,563,837	$0	$0	$61,971,763	$4,821,749	$0	$8,967,265	$20,602,000	$4,914,462	$634,047,760
OTHER FINANCING SOURCES/USES																	
INTERFUND TRANSFERS IN	$1,386,880	$0	$0	$1,386,880		$230,000		$1,500,000									$3,116,880
INTERFUND TRANSFERS OUT	-$1,730,000	$0	$0	-$1,730,000	-$1,386,880	$0											-$3,116,880
OTHER SOURCES											$0						$0
OTHER USES	-$61,938,036	$61,938,036	$0	$0													$0
TOTAL OTHER SOURCES/USES	-$62,281,156	$61,938,036	$0	-$343,120	-$1,386,880	$230,000	$0	$1,500,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET CHANGE IN FUND BALANCE	$1,108,329	$0	-$3,942,402	-$2,834,073	$535,219	-$75,000	-$600,000	$780,000	$0	$0	-$61,971,763	-$2,044,641		$0	$0	$133,280	-$66,076,978
BEGINNING BALANCE, JULY 1	$26,345,804	$0	$3,942,402	$30,288,206	$884,070	$118,451	$8,921,552	$10,800	$0		$83,480,971	$9,552,626		$0	$23,525,221	$4,047,588	$160,829,484
Audit Adjustments																	$0
ENDING BALANCE	$27,454,133	$0	$0	$27,454,133	$1,419,289	$43,451	$8,321,552	$790,800	$0	$0	$21,509,208	$7,507,985		$0	$23,525,221	$4,180,868	$94,752,506
Reserved Fund Balance	$545,000		$0	$545,000	$129,623	$42,378	$8,098,600							$0	$23,525,221	$4,180,868	$36,521,690
Designated Fund Balance:																	$0
Economic Uncertainties	$18,763,133		$0	$18,763,133													$18,763,133
Other	$8,146,000			$8,146,000	$1,289,666	$1,073	$222,952	$790,800			$21,509,208	$7,507,985					$39,467,683
Unappropriated Fund Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: SCUSD - Budget Services
Date: June 01, 2015

Public Hearing:

Place: Board Meeting Room - Serna Cente
Date: June 04, 2015
Time: 06:30 PM

Adoption Date: June 18, 2015

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

Contact person for additional information on the budget reports:

Name: Michael Smith
Telephone: (916) 643-9405

Title: Director of Fiscal Services
E-mail: smithm@scusd.edu

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)	n/a	
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 04, 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

District: Sacramento City Unified School District
CDS #: 34 67439

2015-16 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund		2015-16 Budget
01	General Fund/County School Service Fund	Form 01	$26,909,133.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	$0.00
	Total Assigned and Unassigned Ending Fund Balances		$26,909,133.00
	District Standard Reserve Level	Form 01CS Line 10B-4	2%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	$9,410,613.10
	Remaining Balance to Substantiate Need		$17,498,519.90

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	**Descriptions**	
01	Set aside for District technology upgrades.	$2,000,000.00
01	Buy down 3 days of vacation liability	$570,000.00
01	Increase fund balance to prepare for future rising costs including retirement and health benefits and the potential loss of funding due to the expiration of the temporary taxes (Proposition 30) starting in FY 2017-18.	$14,928,519.90
	Insert Lines above as needed	
	Total of Substantiated Needs	$17,498,519.90
	Remaining Unsubstantiated Balance	**$0.00**

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:

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

Total liabilities actuarially determined:	$ 7,602,992.00
Less: Amount of total liabilities reserved in budget:	$ 7,602,992.00
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 04, 2015

For additional information on this certification, please contact:

Name: Michael Smith

Title: Director of Fiscal Services

Telephone: (916) 643-9405

E-mail: smithm@scusd.edu

ESTIMATED FINANCIAL PROJECTION FACTORS

	2015-16	2016-17	2017-18
State Statutory COLA	1.02%	1.60%	2.48%
GAP Funding Rate for Local Control Funding Formula (LCFF)	53.08%	37.40%	36.74%
California Consumer Price Index (CPI)	2.20%	2.40%	2.6%

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2014-15 Initial Grants	$7,011	$7,116	$7,328	$8,491
COLA at 1.02%	$72	$73	$75	$87
2015-16 Base Grants	$7,083	$7,189	$7,403	$8,578

Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**	**9-12**
2015-16 Base Grants	$7,083	$7,189	$7,403	$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	$737	-	-	$223
2015-16 Adjusted Base Grants	$7,820	$7,189	$7,403	$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year (FY) 2015-16 is funded on 38,924.65 Average Daily Attendance (ADA).
- FY 2015-16 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2014-15 (prior year) ADA is used for 2015-16.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- FY 2016-17 assumes funded on 38,170.65 ADA (prior year ADA).
- FY 2017-18 assumes funded on 37,770.65 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

Federal Revenues

- Federal Revenues are maintained at 2014-15 funding levels for regular programs for FY 2015-16.
- FY 2016-17 assumes a reduction of 2.8%.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as FY 2014-15. It reflects the decline in ADA.
- For FY 2015-16, 2016-17, and 2017-18 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For FY 2015-16, 2016-17, and 2017-18 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- FY 2015-16 assumes K-3 CSR at contract maximum. FY 2016-17 and beyond currently not under contract.

Lottery

- The expected annual funding is projected at $162 per ADA for 2015-16 (unrestricted $128 and $34 restricted) and outlying years.
- FY 2015-16 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2015-16. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for FY 2015-16, 2016-17, and 2017-18 is based on 2015-16 staffing levels. Class sizes are as follows:
  - Kindergarten at 29:1
  - Grades 1-3 at 28:1
  - Grades 4-6 at 33:1 (Contract maximum)
  - Grades 7-8 at 31:1 (Contract maximum)
  - Grades 9-12 at 32:1 (Contract maximum)

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

Certificated Salaries (cont.)

- FY 2015-16 includes additional 2 FTE Social Workers, 5 FTE Counselors, 16 FTE CSR Teachers, 4 FTE Nurses, 2 FTE Psychologists and 3 FTE Assistant Principals.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

Classified Salaries

- Classified staffing for FY 2015-16, 2016-17, and 2017-18 is based on 2015-16 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2015-16 includes $2 million additional custodial support staff.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 14.419%.
- The estimated statutory benefits for Classified staff is 21.736%.
- Health benefits are projected to increase approximately 7% for FY 2016-17 and 2017-18, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on FY 2015-16 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increased in FY 2014-15 by $650,000 and maintained in the outlying years.
- FY 2015-16 and outlying years are projected with a 10% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.91% for FY 2015-16.

Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs – The FY 2015-16 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- Routine Restricted Maintenance is based on 3% of GF budget.
- In Lieu Property Taxes are transferred to charter schools.

MULTI-YEAR BUDGET ASSUMPTIONS: 2015-16 THROUGH 2017-18 (Continued)

One-Time Revenues/Expenditures

- FY 2015-16 includes $16 Million one-time discretionary revenue.
- FY 2016-17 does not include one-time discretionary revenue.
- FY 2015-16 includes $2 Million for collaborative time and $2 Million for outdated transportation equipment.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on FY 2014-15 estimated ending fund balance.

Reserves

- The FY 2015-16, 2016-17, and 2017-18 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in FY 2015-16, set asides for fund reserves and OPEB are increased to prepare for 2016-17 and beyond.

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, Quality Education Investment Act, No Child Left Behind Title I and others.

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	342,665,973.00	1.57%	348,029,687.00	1.98%	354,922,854.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	27,950,045.00	-79.54%	5,718,093.72	2.48%	5,859,902.44
4. Other Local Revenues	8600-8799	1,328,155.00	0.00%	1,328,155.00	0.00%	1,328,155.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,386,880.00	1.60%	1,409,070.00	2.48%	1,444,015.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(61,938,036.00)	1.06%	(62,597,116.54)	1.50%	(63,536,073.29)
6. Total (Sum lines A1 thru A5c)		311,393,017.00	-5.62%	293,887,889.18	2.09%	300,018,853.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				138,030,299.57		137,097,085.88
b. Step & Column Adjustment				2,026,065.31		2,056,456.29
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,959,279.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	138,030,299.57	-0.68%	137,097,085.88	1.50%	139,153,542.17
2. Classified Salaries						
a. Base Salaries				35,892,108.00		35,587,028.82
b. Step & Column Adjustment				352,346.82		355,870.29
c. Cost-of-Living Adjustment						
d. Other Adjustments				(657,426.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,892,108.00	-0.85%	35,587,028.82	1.00%	35,942,899.11
3. Employee Benefits	3000-3999	98,735,899.13	-0.24%	98,497,639.81	8.36%	106,727,851.27
4. Books and Supplies	4000-4999	7,949,948.93	-26.15%	5,871,198.93	0.00%	5,871,198.93
5. Services and Other Operating Expenditures	5000-5999	25,969,975.46	-17.57%	21,405,773.46	0.00%	21,405,773.46
6. Capital Outlay	6000-6999	2,063,489.36	-96.92%	63,489.36	0.00%	63,489.36
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,017.55	-3.67%	3,415,017.55	0.00%	3,415,017.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,632,050.00)	-1.59%	(3,574,476.00)	0.00%	(3,574,476.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		310,284,688.00	-3.28%	300,092,757.81	3.55%	310,735,295.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,108,329.00		(6,204,868.63)		(10,716,442.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,345,804.00		27,454,133.00		21,249,264.37
2. Ending Fund Balance (Sum lines C and D1)		27,454,133.00		21,249,264.37		10,532,821.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,146,000.00		1,941,131.37		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,763,133.00		18,763,133.00		9,987,821.67
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,454,133.00		21,249,264.37		10,532,821.67

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	18,763,133.00		18,763,133.00		9,987,821.67
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)		18,763,133.00		18,763,133.00		9,987,821.67

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.

FY 2016-17 & 2017-18 assume COLA increase in State revenues and maintain 3% required contribution to ongoing maintenance and repair. FY 2016-17 lines B1d and B2d for unrestricted funds as revenues decrease the expenditures decrease. FY 2016-17 does not include one-time discretionary funds that are included in FY 2015-16.

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	46,049,160.00	-2.80%	44,759,784.00	0.00%	44,759,784.00
3. Other State Revenues	8300-8599	44,673,241.00	-16.31%	37,388,013.00	2.48%	38,315,236.00
4. Other Local Revenues	8600-8799	3,643,128.00	0.00%	3,643,128.00	0.00%	3,643,128.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	61,938,036.00	1.06%	62,597,116.54	1.50%	63,536,073.29
6. Total (Sum lines A1 thru A5c)		156,303,565.00	-5.06%	148,388,041.54	1.26%	150,254,221.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,226,696.50		41,091,579.22
b. Step & Column Adjustment				607,264.72		616,373.69
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,742,382.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,226,696.50	-2.69%	41,091,579.22	1.50%	41,707,952.91
2. Classified Salaries						
a. Base Salaries				20,472,380.00		20,043,875.21
b. Step & Column Adjustment				198,454.21		200,438.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				(626,959.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,472,380.00	-2.09%	20,043,875.21	1.00%	20,244,313.96
3. Employee Benefits	3000-3999	37,617,340.50	4.71%	39,389,970.79	8.59%	42,772,074.11
4. Books and Supplies	4000-4999	12,803,481.00	-7.82%	11,802,105.00	0.00%	11,802,105.00
5. Services and Other Operating Expenditures	5000-5999	31,915,670.00	-3.13%	30,915,670.00	0.00%	30,915,670.00
6. Capital Outlay	6000-6999	13,105,490.00	-76.36%	3,097,506.32	0.00%	3,097,506.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,104,909.00	-2.74%	2,047,335.00	0.00%	2,047,335.00
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)						(2,332,736.01)
11. Total (Sum lines B1 thru B10)		160,245,967.00	-7.40%	148,388,041.54	1.26%	150,254,221.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,942,402.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,942,402.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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.

FY 2016-17 assumes 2.8% reduction to Federal revenues. FY 2016-17 lines B1d and B2d for restricted funds as revenues decrease the expenditures also decrease. FY 2016-17 does not include carryover or one-time grants. FY 2017-18 B10 Board and staff will take appropriate action to reduce expenditures.

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	342,665,973.00	1.57%	348,029,687.00	1.98%	354,922,854.00
2. Federal Revenues	8100-8299	46,049,160.00	-2.80%	44,759,784.00	0.00%	44,759,784.00
3. Other State Revenues	8300-8599	72,623,286.00	-40.64%	43,106,106.72	2.48%	44,175,138.44
4. Other Local Revenues	8600-8799	4,971,283.00	0.00%	4,971,283.00	0.00%	4,971,283.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,386,880.00	1.60%	1,409,070.00	2.48%	1,444,015.00
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)		467,696,582.00	-5.44%	442,275,930.72	1.81%	450,273,074.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				180,256,996.07		178,188,665.10
b. Step & Column Adjustment				2,633,330.03		2,672,829.98
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,701,661.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	180,256,996.07	-1.15%	178,188,665.10	1.50%	180,861,495.08
2. Classified Salaries						
a. Base Salaries				56,364,488.00		55,630,904.03
b. Step & Column Adjustment				550,801.03		556,309.04
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,284,385.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,364,488.00	-1.30%	55,630,904.03	1.00%	56,187,213.07
3. Employee Benefits	3000-3999	136,353,239.63	1.13%	137,887,610.60	8.42%	149,499,925.38
4. Books and Supplies	4000-4999	20,753,429.93	-14.84%	17,673,303.93	0.00%	17,673,303.93
5. Services and Other Operating Expenditures	5000-5999	57,885,645.46	-9.61%	52,321,443.46	0.00%	52,321,443.46
6. Capital Outlay	6000-6999	15,168,979.36	-79.16%	3,160,995.68	0.00%	3,160,995.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,545,017.55	-3.67%	3,415,017.55	0.00%	3,415,017.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,527,141.00)	0.00%	(1,527,141.00)	0.00%	(1,527,141.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,730,000.00	0.00%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,332,736.01)
11. Total (Sum lines B1 thru B10)		470,530,655.00	-4.69%	448,480,799.35	2.79%	460,989,517.14
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,834,073.00)		(6,204,868.63)		(10,716,442.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,288,206.00		27,454,133.00		21,249,264.37
2. Ending Fund Balance (Sum lines C and D1)		27,454,133.00		21,249,264.37		10,532,821.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	0.00		0.00		0.00
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	8,146,000.00		1,941,131.37		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,763,133.00		18,763,133.00		9,987,821.67
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,454,133.00		21,249,264.37		10,532,821.67

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	18,763,133.00		18,763,133.00		9,987,821.67
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		18,763,133.00		18,763,133.00		9,987,821.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.99%		4.18%		2.17%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		38,170.65		37,770.65		37,370.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		470,530,655.00		448,480,799.35		460,989,517.14
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)		470,530,655.00		448,480,799.35		460,989,517.14
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)		9,410,613.10		8,969,615.99		9,219,790.34
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)		9,410,613.10		8,969,615.99		9,219,790.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	313,234,170.00	0.00	313,234,170.00	342,665,973.00	0.00	342,665,973.00	9.4%
2) Federal Revenue		8100-8299	0.00	47,647,422.78	47,647,422.78	0.00	46,049,160.00	46,049,160.00	-3.4%
3) Other State Revenue		8300-8599	9,914,262.00	59,370,150.25	69,284,412.25	27,950,045.00	44,673,241.00	72,623,286.00	4.8%
4) Other Local Revenue		8600-8799	3,260,514.28	2,911,335.21	6,171,849.49	1,328,155.00	3,643,128.00	4,971,283.00	-19.5%
5) TOTAL, REVENUES			326,408,946.28	109,928,908.24	436,337,854.52	371,944,173.00	94,365,529.00	466,309,702.00	6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	125,043,345.62	40,255,766.92	165,299,112.54	138,030,299.57	42,226,696.50	180,256,996.07	9.0%
2) Classified Salaries		2000-2999	34,142,971.04	19,252,496.09	53,395,467.13	35,892,108.00	20,472,380.00	56,364,488.00	5.6%
3) Employee Benefits		3000-3999	87,525,877.96	36,936,162.74	124,462,040.70	98,735,899.13	37,617,340.50	136,353,239.63	9.6%
4) Books and Supplies		4000-4999	9,167,387.15	14,507,980.06	23,675,367.21	7,949,948.93	12,803,481.00	20,753,429.93	-12.3%
5) Services and Other Operating Expenditures		5000-5999	22,418,138.16	35,196,177.76	57,614,315.92	25,969,975.46	31,915,670.00	57,885,645.46	0.5%
6) Capital Outlay		6000-6999	215,481.11	21,976,721.55	22,192,202.66	2,063,489.36	13,105,490.00	15,168,979.36	-31.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,114,246.52	15,504.60	3,129,751.12	3,545,017.55	0.00	3,545,017.55	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,030,002.65)	2,706,146.09	(1,323,856.56)	(3,632,050.00)	2,104,909.00	(1,527,141.00)	15.4%
9) TOTAL, EXPENDITURES			277,597,444.91	170,846,955.81	448,444,400.72	308,554,688.00	160,245,967.00	468,800,655.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,811,501.37	(60,918,047.57)	(12,106,546.20)	63,389,485.00	(65,880,438.00)	(2,490,953.00)	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,362,468.00	0.00	1,362,468.00	1,386,880.00	0.00	1,386,880.00	1.8%
b) Transfers Out		7600-7629	460,174.49	584.51	460,759.00	1,730,000.00	0.00	1,730,000.00	275.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	1,397.12	0.00	1,397.12	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(53,794,344.81)	53,794,344.81	0.00	(61,938,036.00)	61,938,036.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,893,448.42)	53,793,760.30	900,311.88	(62,281,156.00)	61,938,036.00	(343,120.00)	-138.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,081,947.05)	(7,124,287.27)	(11,206,234.32)	1,108,329.00	(3,942,402.00)	(2,834,073.00)	-74.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
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)			30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
2) Ending Balance, June 30 (E + F1e)			26,345,804.00	3,942,402.00	30,288,206.00	27,454,133.00	0.00	27,454,133.00	-9.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	112,323.36	0.00	112,323.36	320,000.00	0.00	320,000.00	184.9%
Prepaid Expenditures		9713	37,879.00	0.00	37,879.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,942,402.00	3,942,402.00	0.00	0.00	0.00	-100.0%
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	9,929,482.50	0.00	9,929,482.50	8,146,000.00	0.00	8,146,000.00	-18.0%
Future Costs Retirement/Prop 30	0000	9780				*5,576,000.00*		*5,576,000.00*	
Districtwide Technology Upgrades	0000	9780				*2,000,000.00*		*2,000,000.00*	
Buy Down 3 Days of Vacation Liab.	0000	9780				*570,000.00*		*570,000.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,763,133.00	0.00	12,763,133.00	18,763,133.00	0.00	18,763,133.00	47.0%
Unassigned/Unappropriated Amount		9790	3,277,986.14	0.00	3,277,986.14	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,837,674.66	11,791,341.97	34,629,016.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	291,762.75	223,443.92	515,206.67				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,916,964.31	(67,623.97)	1,849,340.34				
4) Due from Grantor Government		9290	54,422.24	210,785.86	265,208.10				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	112,323.36	0.00	112,323.36				
7) Prepaid Expenditures		9330	37,879.00	0.00	37,879.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,476,026.32	12,157,947.78	37,633,974.10				
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	382,666.60	53,064.87	435,731.47				
2) Due to Grantor Governments		9590	0.00	58,977.69	58,977.69				
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			382,666.60	112,042.56	494,709.16				
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 (G9 + H2) - (I6 + J2)			25,093,359.72	12,045,905.22	37,139,264.94				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	218,535,997.00	0.00	218,535,997.00	238,649,196.00	0.00	238,649,196.00	9.2%
Education Protection Account State Aid - Current Year		8012	38,602,360.00	0.00	38,602,360.00	47,589,079.00	0.00	47,589,079.00	23.3%
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	756,229.00	0.00	756,229.00	656,229.00	0.00	656,229.00	-13.2%
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	53,779,080.34	0.00	53,779,080.34	55,414,518.00	0.00	55,414,518.00	3.0%
Unsecured Roll Taxes		8042	2,032,330.00	0.00	2,032,330.00	15,000.00	0.00	15,000.00	-99.3%
Prior Years' Taxes		8043	146,660.00	0.00	146,660.00	4,641,631.00	0.00	4,641,631.00	3064.9%
Supplemental Taxes		8044	627,635.00	0.00	627,635.00	309,833.00	0.00	309,833.00	-50.6%
Education Revenue Augmentation Fund (ERAF)		8045	5,698,479.00	0.00	5,698,479.00	2,811,681.00	0.00	2,811,681.00	-50.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	923,995.66	0.00	923,995.66	623,996.00	0.00	623,996.00	-32.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			321,102,766.00	0.00	321,102,766.00	350,711,163.00	0.00	350,711,163.00	9.2%
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	(7,868,596.00)	0.00	(7,868,596.00)	(8,045,190.00)	0.00	(8,045,190.00)	2.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			313,234,170.00	0.00	313,234,170.00	342,665,973.00	0.00	342,665,973.00	9.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,437,152.00	8,437,152.00	0.00	8,437,152.00	8,437,152.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,183,494.34	1,183,494.34	0.00	1,064,825.00	1,064,825.00	-10.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		20,903,837.13	20,903,837.13		19,993,252.00	19,993,252.00	-4.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		43,817.27	43,817.27		31,492.00	31,492.00	-28.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,626,284.82	3,626,284.82		3,509,153.00	3,509,153.00	-3.2%
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 Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,026,559.36	2,026,559.36		850,000.00	850,000.00	-58.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		7,294,437.14	7,294,437.14		5,126,302.00	5,126,302.00	-29.7%
Vocational and Applied Technology Education	3500-3699	8290		550,904.00	550,904.00		456,348.00	456,348.00	-17.2%
Safe and Drug Free Schools	3700-3799	8290		202,795.82	202,795.82		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	3,378,140.90	3,378,140.90	0.00	6,580,636.00	6,580,636.00	94.8%
TOTAL, FEDERAL REVENUE			0.00	47,647,422.78	47,647,422.78	0.00	46,049,160.00	46,049,160.00	-3.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		20,264,791.98	20,264,791.98		22,121,679.00	22,121,679.00	9.2%
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	3,843,908.00	0.00	3,843,908.00	22,727,915.00	0.00	22,727,915.00	491.3%
Lottery - Unrestricted and Instructional Materials		8560	6,003,838.00	1,430,590.00	7,434,428.00	5,222,130.00	1,387,128.00	6,609,258.00	-11.1%
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		6,193,030.00	6,193,030.00		6,186,446.00	6,186,446.00	-0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,009,098.00	1,009,098.00		600,000.00	600,000.00	-40.5%
California Clean Energy Jobs Act	6230	8590		617,873.00	617,873.00		2,588,506.00	2,588,506.00	318.9%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		3,956,186.00	3,956,186.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,516.00	25,898,581.27	25,965,097.27	0.00	11,789,482.00	11,789,482.00	-54.6%
TOTAL, OTHER STATE REVENUE			9,914,262.00	59,370,150.25	69,284,412.25	27,950,045.00	44,673,241.00	72,623,286.00	4.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	4,146.95	0.00	4,146.95	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	600,000.00	12,408.13	612,408.13	300,000.00	0.00	300,000.00	-51.0%
Interest		8660	100,000.00	0.00	100,000.00	50,000.00	0.00	50,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	272,000.00	0.00	272,000.00	10,000.00	0.00	10,000.00	-96.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	747,052.33	2,898,927.08	3,645,979.41	116,000.00	3,643,128.00	3,759,128.00	3.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,537,315.00	0.00	1,537,315.00	852,155.00	0.00	852,155.00	-44.6%
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			3,260,514.28	2,911,335.21	6,171,849.49	1,328,155.00	3,643,128.00	4,971,283.00	-19.5%
TOTAL, REVENUES			326,408,946.28	109,928,908.24	436,337,854.52	371,944,173.00	94,365,529.00	466,309,702.00	6.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	107,139,425.78	25,955,163.66	133,094,589.44	113,880,157.00	27,454,022.00	141,334,179.00	6.2%
Certificated Pupil Support Salaries		1200	3,468,009.51	4,152,347.43	7,620,356.94	4,918,800.57	3,919,475.50	8,838,276.07	16.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,369,538.21	3,352,218.76	16,721,756.97	14,793,826.00	3,038,601.00	17,832,427.00	6.6%
Other Certificated Salaries		1900	1,066,372.12	6,796,037.07	7,862,409.19	4,437,516.00	7,814,598.00	12,252,114.00	55.8%
TOTAL, CERTIFICATED SALARIES			125,043,345.62	40,255,766.92	165,299,112.54	138,030,299.57	42,226,696.50	180,256,996.07	9.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,348,300.99	7,999,740.11	9,348,041.10	1,068,054.00	9,475,427.00	10,543,481.00	12.8%
Classified Support Salaries		2200	14,471,528.95	6,256,426.86	20,727,955.81	14,612,472.00	6,554,348.00	21,166,820.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	3,801,385.14	1,947,095.70	5,748,480.84	3,696,076.00	1,812,258.00	5,508,334.00	-4.2%
Clerical, Technical and Office Salaries		2400	12,946,361.91	1,868,952.64	14,815,314.55	14,793,200.00	1,711,236.00	16,504,436.00	11.4%
Other Classified Salaries		2900	1,575,394.05	1,180,280.78	2,755,674.83	1,722,306.00	919,111.00	2,641,417.00	-4.1%
TOTAL, CLASSIFIED SALARIES			34,142,971.04	19,252,496.09	53,395,467.13	35,892,108.00	20,472,380.00	56,364,488.00	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,779,163.34	4,163,651.39	14,942,814.73	14,888,458.00	4,424,112.00	19,312,570.00	29.2%
PERS		3201-3202	3,575,716.14	2,071,951.30	5,647,667.44	4,090,454.00	2,251,969.00	6,342,423.00	12.3%
OASDI/Medicare/Alternative		3301-3302	4,298,809.73	2,131,670.31	6,430,480.04	4,625,126.00	2,103,128.00	6,728,254.00	4.6%
Health and Welfare Benefits		3401-3402	46,258,574.94	20,209,193.14	66,467,768.08	50,494,270.13	21,261,897.00	71,756,167.13	8.0%
Unemployment Insurance		3501-3502	460,361.51	77,113.64	537,475.15	126,155.00	101,388.50	227,543.50	-57.7%
Workers' Compensation		3601-3602	3,522,647.11	1,345,912.93	4,868,560.04	3,673,326.00	1,326,067.00	4,999,393.00	2.7%
OPEB, Allocated		3701-3702	15,230,347.18	6,894,093.96	22,124,441.14	14,645,320.00	6,110,938.00	20,756,258.00	-6.2%
OPEB, Active Employees		3751-3752	3,300,000.25	0.00	3,300,000.25	6,095,000.00	0.00	6,095,000.00	84.7%
Other Employee Benefits		3901-3902	100,257.76	42,576.07	142,833.83	97,790.00	37,841.00	135,631.00	-5.0%
TOTAL, EMPLOYEE BENEFITS			87,525,877.96	36,936,162.74	124,462,040.70	98,735,899.13	37,617,340.50	136,353,239.63	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,573,600.92	5,795,862.02	8,369,462.94	191,148.00	1,029,226.00	1,220,374.00	-85.4%
Books and Other Reference Materials		4200	101,946.49	70,541.33	172,487.82	150,958.00	54,781.00	205,739.00	19.3%
Materials and Supplies		4300	5,786,469.91	7,371,804.00	13,158,273.91	6,345,018.55	9,223,042.00	15,568,060.55	18.3%
Noncapitalized Equipment		4400	705,369.83	1,269,772.71	1,975,142.54	1,262,824.38	2,496,432.00	3,759,256.38	90.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,167,387.15	14,507,980.06	23,675,367.21	7,949,948.93	12,803,481.00	20,753,429.93	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	521,098.63	27,291,499.02	27,812,597.65	1,253,500.00	27,360,412.00	28,613,912.00	2.9%
Travel and Conferences		5200	341,498.52	614,905.92	956,404.44	207,481.16	258,356.00	465,837.16	-51.3%
Dues and Memberships		5300	119,824.29	6,003.00	125,827.29	56,328.00	2,100.00	58,428.00	-53.6%
Insurance		5400 - 5450	2,001,460.00	0.00	2,001,460.00	1,887,460.00	0.00	1,887,460.00	-5.7%
Operations and Housekeeping Services		5500	9,604,255.00	22,885.00	9,627,140.00	9,380,369.00	0.00	9,380,369.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,251,202.94	337,688.15	1,588,891.09	1,165,134.63	322,183.00	1,487,317.63	-6.4%
Transfers of Direct Costs		5710	(578,285.38)	567,929.23	(10,356.15)	(137,695.00)	137,695.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(1,046,568.20)	(5,841.69)	(1,052,409.89)	(1,198,665.00)	18,000.00	(1,180,665.00)	12.2%
Professional/Consulting Services and Operating Expenditures		5800	9,781,955.59	6,324,832.68	16,106,788.27	12,815,138.67	3,789,740.00	16,604,878.67	3.1%
Communications		5900	421,696.77	36,276.45	457,973.22	540,924.00	27,184.00	568,108.00	24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,418,138.16	35,196,177.76	57,614,315.92	25,969,975.46	31,915,670.00	57,885,645.46	0.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	55,671.58	6,500.00	62,171.58	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	72,108.32	21,876,926.00	21,949,034.32	0.00	9,657,490.00	9,657,490.00	-56.0%
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	61,710.99	93,295.55	155,006.54	2,020,359.14	3,448,000.00	5,468,359.14	3427.8%
Equipment Replacement		6500	25,990.22	0.00	25,990.22	43,130.22	0.00	43,130.22	65.9%
TOTAL, CAPITAL OUTLAY			215,481.11	21,976,721.55	22,192,202.66	2,063,489.36	13,105,490.00	15,168,979.36	-31.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	3,062,508.57	824.98	3,063,333.55	3,545,017.55	0.00	3,545,017.55	15.7%
Other Debt Service - Principal		7439	51,737.95	14,679.62	66,417.57	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,114,246.52	15,504.60	3,129,751.12	3,545,017.55	0.00	3,545,017.55	13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,688,206.16)	2,706,146.09	17,939.93	(2,104,909.00)	2,104,909.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,341,796.49)	0.00	(1,341,796.49)	(1,527,141.00)	0.00	(1,527,141.00)	13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,030,002.65)	2,706,146.09	(1,323,856.56)	(3,632,050.00)	2,104,909.00	(1,527,141.00)	15.4%
TOTAL, EXPENDITURES			277,597,444.91	170,846,955.81	448,444,400.72	308,554,688.00	160,245,967.00	468,800,655.00	4.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2015-16 Budget 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	1,362,468.00	0.00	1,362,468.00	1,386,880.00	0.00	1,386,880.00	1.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,362,468.00	0.00	1,362,468.00	1,386,880.00	0.00	1,386,880.00	1.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	425,300.00	0.00	425,300.00	1,500,000.00	0.00	1,500,000.00	252.7%
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	34,874.49	584.51	35,459.00	230,000.00	0.00	230,000.00	548.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,174.49	584.51	460,759.00	1,730,000.00	0.00	1,730,000.00	275.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	1,397.12	0.00	1,397.12	0.00	0.00	0.00	-100.0%
(d) TOTAL, USES			1,397.12	0.00	1,397.12	0.00	0.00	0.00	-100.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(53,794,344.81)	53,794,344.81	0.00	(61,938,036.00)	61,938,036.00	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			(53,794,344.81)	53,794,344.81	0.00	(61,938,036.00)	61,938,036.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,893,448.42)	53,793,760.30	900,311.88	(62,281,156.00)	61,938,036.00	(343,120.00)	-138.1%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	313,234,170.00	0.00	313,234,170.00	342,665,973.00	0.00	342,665,973.00	9.4%
2) Federal Revenue		8100-8299	0.00	47,647,422.78	47,647,422.78	0.00	46,049,160.00	46,049,160.00	-3.4%
3) Other State Revenue		8300-8599	9,914,262.00	59,370,150.25	69,284,412.25	27,950,045.00	44,673,241.00	72,623,286.00	4.8%
4) Other Local Revenue		8600-8799	3,260,514.28	2,911,335.21	6,171,849.49	1,328,155.00	3,643,128.00	4,971,283.00	-19.5%
5) TOTAL, REVENUES			326,408,946.28	109,928,908.24	436,337,854.52	371,944,173.00	94,365,529.00	466,309,702.00	6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		174,396,806.57	99,703,755.59	274,100,562.16	183,243,226.73	98,729,134.00	281,972,360.73	2.9%
2) Instruction - Related Services	2000-2999		36,159,829.66	21,075,988.52	57,235,818.18	48,926,272.45	16,589,819.00	65,516,091.45	14.5%
3) Pupil Services	3000-3999		17,954,869.30	15,334,611.90	33,289,481.20	22,207,140.55	16,516,743.00	38,723,883.55	16.3%
4) Ancillary Services	4000-4999		1,675,457.01	154,212.87	1,829,669.88	1,695,596.36	148,202.00	1,843,798.36	0.8%
5) Community Services	5000-5999		7,614.53	0.00	7,614.53	7,614.53	0.00	7,614.53	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		14,994,799.38	2,938,384.66	17,933,184.04	19,382,725.73	2,104,909.00	21,487,634.73	19.8%
8) Plant Services	8000-8999		29,293,821.94	31,624,497.67	60,918,319.61	29,547,094.10	26,157,160.00	55,704,254.10	-8.6%
9) Other Outgo	9000-9999	Except 7600-7699	3,114,246.52	15,504.60	3,129,751.12	3,545,017.55	0.00	3,545,017.55	13.3%
10) TOTAL, EXPENDITURES			277,597,444.91	170,846,955.81	448,444,400.72	308,554,688.00	160,245,967.00	468,800,655.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48,811,501.37	(60,918,047.57)	(12,106,546.20)	63,389,485.00	(65,880,438.00)	(2,490,953.00)	-79.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,362,468.00	0.00	1,362,468.00	1,386,880.00	0.00	1,386,880.00	1.8%
b) Transfers Out		7600-7629	460,174.49	584.51	460,759.00	1,730,000.00	0.00	1,730,000.00	275.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	1,397.12	0.00	1,397.12	0.00	0.00	0.00	-100.0%
3) Contributions		8980-8999	(53,794,344.81)	53,794,344.81	0.00	(61,938,036.00)	61,938,036.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,893,448.42)	53,793,760.30	900,311.88	(62,281,156.00)	61,938,036.00	(343,120.00)	-138.1%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals Unrestricted (A)	2014-15 Estimated Actuals Restricted (B)	2014-15 Estimated Actuals Total Fund col. A + B (C)	2015-16 Budget Unrestricted (D)	2015-16 Budget Restricted (E)	2015-16 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,081,947.05)	(7,124,287.27)	(11,206,234.32)	1,108,329.00	(3,942,402.00)	(2,834,073.00)	-74.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
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)			30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,427,751.05	11,066,689.27	41,494,440.32	26,345,804.00	3,942,402.00	30,288,206.00	-27.0%
2) Ending Balance, June 30 (E + F1e)			26,345,804.00	3,942,402.00	30,288,206.00	27,454,133.00	0.00	27,454,133.00	-9.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	112,323.36	0.00	112,323.36	320,000.00	0.00	320,000.00	184.9%
Prepaid Expenditures		9713	37,879.00	0.00	37,879.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,942,402.00	3,942,402.00	0.00	0.00	0.00	-100.0%
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	9,929,482.50	0.00	9,929,482.50	8,146,000.00	0.00	8,146,000.00	-18.0%
Future Costs Retirement/Prop 30	0000	9780				*5,576,000.00*		*5,576,000.00*	
Districtwide Technology Upgrades	0000	9780				*2,000,000.00*		*2,000,000.00*	
Buy Down 3 Days of Vacation Liab.	0000	9780				*570,000.00*		*570,000.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,763,133.00	0.00	12,763,133.00	18,763,133.00	0.00	18,763,133.00	47.0%
Unassigned/Unappropriated Amount		9790	3,277,986.14	0.00	3,277,986.14	0.00	0.00	0.00	-100.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	150,832.00	0.00
6230	California Clean Energy Jobs Act	1,205,577.00	0.00
6512	Special Ed: Mental Health Services	1,055,942.00	0.00
7400	Quality Education Investment Act	1,530,051.00	0.00
Total, Restricted Balance		3,942,402.00	0.00

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,973,255.00	16,208,817.00	-4.5%
2) Federal Revenue		8100-8299	291,127.01	332,517.00	14.2%
3) Other State Revenue		8300-8599	436,237.00	304,456.00	-30.2%
4) Other Local Revenue		8600-8799	38,843.38	0.00	-100.0%
5) TOTAL, REVENUES			17,739,462.39	16,845,790.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,254,000.17	6,759,977.00	-6.8%
2) Classified Salaries		2000-2999	870,291.00	962,907.00	10.6%
3) Employee Benefits		3000-3999	4,208,450.66	4,868,430.00	15.7%
4) Books and Supplies		4000-4999	4,251,124.10	518,324.00	-87.8%
5) Services and Other Operating Expenditures		5000-5999	1,709,178.40	1,811,061.00	6.0%
6) Capital Outlay		6000-6999	265,664.23	2,992.00	-98.9%
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	13,368.70	0.00	-100.0%
9) TOTAL, EXPENDITURES			18,572,077.26	14,923,691.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(832,614.87)	1,922,099.00	-330.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	585.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,362,468.00	1,386,880.00	1.8%
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			(1,361,883.00)	(1,386,880.00)	1.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,194,497.87)	535,219.00	-124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,078,568.03	884,070.16	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,078,568.03	884,070.16	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,078,568.03	884,070.16	-71.3%
2) Ending Balance, June 30 (E + F1e)			884,070.16	1,419,289.16	60.5%
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	12,589.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,623.16	129,623.16	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	741,857.79	1,289,666.00	73.8%
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	1,473,539.40		
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	5,769.57		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,510.08		
4) Due from Grantor Government		9290	52,608.99		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	12,589.21		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,559,017.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	29,477.36		
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			29,477.36		
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)			1,529,539.89		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	12,320,322.00	14,145,035.00	14.8%
Education Protection Account State Aid - Current Year		8012	2,089,688.00	2,063,782.00	-1.2%
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	2,563,245.00	0.00	-100.0%
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			16,973,255.00	16,208,817.00	-4.5%
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	290,683.01	332,517.00	14.4%
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	444.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			291,127.01	332,517.00	14.2%

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	144,928.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	291,309.00	304,456.00	4.5%
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			436,237.00	304,456.00	-30.2%

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	54.00	0.00	-100.0%
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%
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	37,392.26	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	1,397.12	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			38,843.38	0.00	-100.0%
TOTAL, REVENUES			17,739,462.39	16,845,790.00	-5.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,547,052.53	5,952,151.00	-9.1%
Certificated Pupil Support Salaries		1200	140,254.00	112,350.00	-19.9%
Certificated Supervisors' and Administrators' Salaries		1300	558,154.34	692,854.00	24.1%
Other Certificated Salaries		1900	8,539.30	2,622.00	-69.3%
TOTAL, CERTIFICATED SALARIES			7,254,000.17	6,759,977.00	-6.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	94,190.00	121,238.00	28.7%
Classified Support Salaries		2200	318,151.00	309,288.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	63,332.00	New
Clerical, Technical and Office Salaries		2400	374,133.00	383,375.00	2.5%
Other Classified Salaries		2900	83,817.00	85,674.00	2.2%
TOTAL, CLASSIFIED SALARIES			870,291.00	962,907.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	620,560.73	699,534.00	12.7%
PERS		3201-3202	85,226.08	102,725.00	20.5%
OASDI/Medicare/Alternative		3301-3302	162,186.40	168,181.00	3.7%
Health and Welfare Benefits		3401-3402	2,401,485.20	2,977,247.00	24.0%
Unemployment Insurance		3501-3502	4,613.38	4,451.00	-3.5%
Workers' Compensation		3601-3602	164,660.51	163,113.00	-0.9%
OPEB, Allocated		3701-3702	765,384.36	748,444.00	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,334.00	4,735.00	9.3%
TOTAL, EMPLOYEE BENEFITS			4,208,450.66	4,868,430.00	15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	390,039.81	157,376.00	-59.7%
Books and Other Reference Materials		4200	33,676.08	25,288.00	-24.9%
Materials and Supplies		4300	3,655,386.24	314,854.00	-91.4%
Noncapitalized Equipment		4400	172,021.97	20,806.00	-87.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,251,124.10	518,324.00	-87.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,000.00	0.00	-100.0%
Travel and Conferences		5200	76,990.74	34,500.00	-55.2%
Dues and Memberships		5300	6,120.00	2,160.00	-64.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	357,548.00	382,282.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,699.00	25,636.00	-55.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	999,069.69	1,035,712.00	3.7%
Professional/Consulting Services and Operating Expenditures		5800	178,735.13	317,779.00	77.8%
Communications		5900	13,015.84	12,992.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,709,178.40	1,811,061.00	6.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	83,625.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	182,039.23	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,992.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			265,664.23	2,992.00	-98.9%

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	13,368.70	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,368.70	0.00	-100.0%
TOTAL, EXPENDITURES			18,572,077.26	14,923,691.00	-19.6%

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	585.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			585.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,362,468.00	1,386,880.00	1.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,362,468.00	1,386,880.00	1.8%
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)			(1,361,883.00)	(1,386,880.00)	1.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,973,255.00	16,208,817.00	-4.5%
2) Federal Revenue		8100-8299	291,127.01	332,517.00	14.2%
3) Other State Revenue		8300-8599	436,237.00	304,456.00	-30.2%
4) Other Local Revenue		8600-8799	38,843.38	0.00	-100.0%
5) TOTAL, REVENUES			17,739,462.39	16,845,790.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,392,939.86	10,760,568.00	-25.2%
2) Instruction - Related Services	2000-2999		1,754,979.48	1,959,461.00	11.7%
3) Pupil Services	3000-3999		356,422.59	303,791.00	-14.8%
4) Ancillary Services	4000-4999		1,633.00	0.00	-100.0%
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		565,378.70	590,142.00	4.4%
8) Plant Services	8000-8999		1,500,723.63	1,309,729.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,572,077.26	14,923,691.00	-19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(832,614.87)	1,922,099.00	-330.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	585.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,362,468.00	1,386,880.00	1.8%
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			(1,361,883.00)	(1,386,880.00)	1.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,194,497.87)	535,219.00	-124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,078,568.03	884,070.16	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,078,568.03	884,070.16	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,078,568.03	884,070.16	-71.3%
2) Ending Balance, June 30 (E + F1e)			884,070.16	1,419,289.16	60.5%
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	12,589.21	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,623.16	129,623.16	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	741,857.79	1,289,666.00	73.8%
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 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	129,623.16	129,623.16
Total, Restricted Balance		129,623.16	129,623.16

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	2,608,455.00	2,504,838.00	-4.0%
3) Other State Revenue		8300-8599	200,000.00	350,000.00	75.0%
4) Other Local Revenue		8600-8799	4,765,748.17	4,520,000.00	-5.2%
5) TOTAL, REVENUES			7,574,203.17	7,374,838.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,868,899.98	1,934,141.00	3.5%
2) Classified Salaries		2000-2999	1,403,938.46	1,433,918.00	2.1%
3) Employee Benefits		3000-3999	1,896,303.68	1,980,815.00	4.5%
4) Books and Supplies		4000-4999	582,425.18	221,958.00	-61.9%
5) Services and Other Operating Expenditures		5000-5999	2,259,307.87	2,070,934.00	-8.3%
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	51,564.00	38,072.00	-26.2%
9) TOTAL, EXPENDITURES			8,062,439.17	7,679,838.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(488,236.00)	(305,000.00)	-37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,874.00	230,000.00	559.5%
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			34,874.00	230,000.00	559.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(453,362.00)	(75,000.00)	-83.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,812.54	118,450.54	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,812.54	118,450.54	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,812.54	118,450.54	-79.3%
2) Ending Balance, June 30 (E + F1e)			118,450.54	43,450.54	-63.3%
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	42,377.57	42,377.57	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	76,072.97	1,072.97	-98.6%
Adult Education	0000	9780		*1,072.97*	
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	(1,657,208.32)		
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	454,783.92		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(54,603.67)		
4) Due from Grantor Government		9290	160,469.36		
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			(1,096,558.71)		
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	7,047.97		
2) Due to Grantor Governments		9590	563.70		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,611.67		
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)			(1,104,170.38)		

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	983,100.00	903,038.00	-8.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,625,355.00	1,601,800.00	-1.4%
TOTAL, FEDERAL REVENUE			2,608,455.00	2,504,838.00	-4.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	200,000.00	350,000.00	75.0%
TOTAL, OTHER STATE REVENUE			200,000.00	350,000.00	75.0%

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	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					
Adult Education Fees		8671	3,397,000.00	3,220,000.00	-5.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,368,748.17	1,300,000.00	-5.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,765,748.17	4,520,000.00	-5.2%
TOTAL, REVENUES			7,574,203.17	7,374,838.00	-2.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,607,687.71	1,705,532.00	6.1%
Certificated Pupil Support Salaries		1200	97,956.00	98,158.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	163,256.27	130,451.00	-20.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,868,899.98	1,934,141.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	249,481.03	253,438.00	1.6%
Classified Support Salaries		2200	566,796.35	534,898.00	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	246,061.52	252,389.00	2.6%
Clerical, Technical and Office Salaries		2400	253,117.56	302,921.00	19.7%
Other Classified Salaries		2900	88,482.00	90,272.00	2.0%
TOTAL, CLASSIFIED SALARIES			1,403,938.46	1,433,918.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	190,856.58	204,710.00	7.3%
PERS		3201-3202	127,344.11	163,249.00	28.2%
OASDI/Medicare/Alternative		3301-3302	131,603.47	137,383.00	4.4%
Health and Welfare Benefits		3401-3402	1,035,784.20	1,065,818.00	2.9%
Unemployment Insurance		3501-3502	4,254.90	1,977.00	-53.5%
Workers' Compensation		3601-3602	72,430.44	73,426.00	1.4%
OPEB, Allocated		3701-3702	331,293.56	332,754.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,736.42	1,498.00	-45.3%
TOTAL, EMPLOYEE BENEFITS			1,896,303.68	1,980,815.00	4.5%
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	577,986.43	221,958.00	-61.6%
Noncapitalized Equipment		4400	4,438.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			582,425.18	221,958.00	-61.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	217,494.83	181,694.00	-16.5%
Travel and Conferences		5200	8,493.00	706.00	-91.7%
Dues and Memberships		5300	4,830.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	215,590.90	220,000.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,542.00	50,000.00	29.7%
Transfers of Direct Costs		5710	6,331.04	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,766,176.10	1,611,034.00	-8.8%
Communications		5900	1,850.00	7,500.00	305.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,259,307.87	2,070,934.00	-8.3%
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	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%
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%

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	51,564.00	38,072.00	-26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,564.00	38,072.00	-26.2%
TOTAL, EXPENDITURES			8,062,439.17	7,679,838.00	-4.7%

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	34,874.00	230,000.00	559.5%
(a) TOTAL, INTERFUND TRANSFERS IN			34,874.00	230,000.00	559.5%
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)			34,874.00	230,000.00	559.5%

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	2,608,455.00	2,504,838.00	-4.0%
3) Other State Revenue		8300-8599	200,000.00	350,000.00	75.0%
4) Other Local Revenue		8600-8799	4,765,748.17	4,520,000.00	-5.2%
5) TOTAL, REVENUES			7,574,203.17	7,374,838.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,921,169.28	4,631,865.00	-5.9%
2) Instruction - Related Services	2000-2999		1,746,132.08	1,764,475.00	1.1%
3) Pupil Services	3000-3999		695,828.95	721,239.00	3.7%
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		51,564.00	38,072.00	-26.2%
8) Plant Services	8000-8999		647,744.86	524,187.00	-19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,062,439.17	7,679,838.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(488,236.00)	(305,000.00)	-37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,874.00	230,000.00	559.5%
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			34,874.00	230,000.00	559.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(453,362.00)	(75,000.00)	-83.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	571,812.54	118,450.54	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,812.54	118,450.54	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,812.54	118,450.54	-79.3%
2) Ending Balance, June 30 (E + F1e)			118,450.54	43,450.54	-63.3%
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	42,377.57	42,377.57	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	76,072.97	1,072.97	-98.6%
Adult Education	0000	9780		*1,072.97*	
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 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	42,377.57	42,377.57
Total, Restricted Balance		42,377.57	42,377.57

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	11,977,726.06	11,162,567.00	-6.8%
3) Other State Revenue		8300-8599	5,866,270.00	5,601,270.00	-4.5%
4) Other Local Revenue		8600-8799	1,955,000.00	2,080,000.00	6.4%
5) TOTAL, REVENUES			19,798,996.06	18,843,837.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,243,599.00	6,282,492.00	0.6%
2) Classified Salaries		2000-2999	4,395,713.00	4,085,287.00	-7.1%
3) Employee Benefits		3000-3999	7,115,078.23	7,312,630.00	2.8%
4) Books and Supplies		4000-4999	1,241,919.49	650,022.00	-47.7%
5) Services and Other Operating Expenditures		5000-5999	532,331.93	524,337.00	-1.5%
6) Capital Outlay		6000-6999	222,706.00	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	841,184.00	709,069.00	-15.7%
9) TOTAL, EXPENDITURES			20,592,531.65	19,563,837.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(793,535.59)	(720,000.00)	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	425,300.00	1,500,000.00	252.7%
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			425,300.00	1,500,000.00	252.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(368,235.59)	780,000.00	-311.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	379,035.59	10,800.00	-97.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			379,035.59	10,800.00	-97.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,035.59	10,800.00	-97.2%
2) Ending Balance, June 30 (E + F1e)			10,800.00	790,800.00	7222.2%
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	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	10,800.00	790,800.00	7222.2%
GF Contribution To Continue Child Developr	0000	9780		*790,800.00*	
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	(1,949,563.94)		
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	486,804.43		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(42,228.33)		
4) Due from Grantor Government		9290	289,618.38		
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			(1,215,369.46)		
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	13,659.19		
2) Due to Grantor Governments		9590	366,615.07		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			380,274.26		
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)			(1,595,643.72)		

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	11,977,726.06	11,162,567.00	-6.8%
TOTAL, FEDERAL REVENUE			11,977,726.06	11,162,567.00	-6.8%
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	5,586,270.00	5,586,270.00	0.0%
All Other State Revenue	All Other	8590	280,000.00	15,000.00	-94.6%
TOTAL, OTHER STATE REVENUE			5,866,270.00	5,601,270.00	-4.5%
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	950,000.00	880,000.00	-7.4%
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	1,005,000.00	1,200,000.00	19.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,955,000.00	2,080,000.00	6.4%
TOTAL, REVENUES			19,798,996.06	18,843,837.00	-4.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,235,455.00	5,211,327.00	-0.5%
Certificated Pupil Support Salaries		1200	512,367.00	609,316.00	18.9%
Certificated Supervisors' and Administrators' Salaries		1300	476,582.00	451,650.00	-5.2%
Other Certificated Salaries		1900	19,195.00	10,199.00	-46.9%
TOTAL, CERTIFICATED SALARIES			6,243,599.00	6,282,492.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,103,057.00	1,967,208.00	-6.5%
Classified Support Salaries		2200	654,141.00	347,649.00	-46.9%
Classified Supervisors' and Administrators' Salaries		2300	155,089.00	160,623.00	3.6%
Clerical, Technical and Office Salaries		2400	848,372.00	857,260.00	1.0%
Other Classified Salaries		2900	635,054.00	752,547.00	18.5%
TOTAL, CLASSIFIED SALARIES			4,395,713.00	4,085,287.00	-7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	637,079.25	676,864.00	6.2%
PERS		3201-3202	389,024.00	478,923.00	23.1%
OASDI/Medicare/Alternative		3301-3302	420,242.00	405,175.00	-3.6%
Health and Welfare Benefits		3401-3402	4,103,861.98	4,294,518.00	4.6%
Unemployment Insurance		3501-3502	5,411.00	5,991.00	10.7%
Workers' Compensation		3601-3602	223,810.00	226,073.00	1.0%
OPEB, Allocated		3701-3702	1,328,611.00	1,218,880.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,039.00	6,206.00	-11.8%
TOTAL, EMPLOYEE BENEFITS			7,115,078.23	7,312,630.00	2.8%
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	1,221,917.49	647,147.00	-47.0%
Noncapitalized Equipment		4400	20,002.00	2,875.00	-85.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,241,919.49	650,022.00	-47.7%

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	89,958.27	51,197.00	-43.1%
Dues and Memberships		5300	2,784.00	2,800.00	0.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,638.00	16,500.00	21.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,689.00	22,800.00	-85.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	103,710.00	169,741.00	63.7%
Professional/Consulting Services and Operating Expenditures		5800	162,932.66	254,899.00	56.4%
Communications		5900	6,620.00	6,400.00	-3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			532,331.93	524,337.00	-1.5%
CAPITAL OUTLAY					
Land		6100	12,978.00	0.00	-100.0%
Land Improvements		6170	138,299.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,616.00	0.00	-100.0%
Equipment		6400	34,845.23	0.00	-100.0%
Equipment Replacement		6500	9,967.77	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			222,706.00	0.00	-100.0%
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	841,184.00	709,069.00	-15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			841,184.00	709,069.00	-15.7%
TOTAL, EXPENDITURES			20,592,531.65	19,563,837.00	-5.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	425,300.00	1,500,000.00	252.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			425,300.00	1,500,000.00	252.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			425,300.00	1,500,000.00	252.7%

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	11,977,726.06	11,162,567.00	-6.8%
3) Other State Revenue		8300-8599	5,866,270.00	5,601,270.00	-4.5%
4) Other Local Revenue		8600-8799	1,955,000.00	2,080,000.00	6.4%
5) TOTAL, REVENUES			19,798,996.06	18,843,837.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,736,515.77	12,979,835.00	-5.5%
2) Instruction - Related Services	2000-2999		2,970,665.85	2,742,834.00	-7.7%
3) Pupil Services	3000-3999		2,053,187.41	2,358,010.00	14.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		164,670.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		841,184.00	709,069.00	-15.7%
8) Plant Services	8000-8999		826,308.62	774,089.00	-6.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,592,531.65	19,563,837.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(793,535.59)	(720,000.00)	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	425,300.00	1,500,000.00	252.7%
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			425,300.00	1,500,000.00	252.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(368,235.59)	780,000.00	-311.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	379,035.59	10,800.00	-97.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			379,035.59	10,800.00	-97.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,035.59	10,800.00	-97.2%
2) Ending Balance, June 30 (E + F1e)			10,800.00	790,800.00	7222.2%
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	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	10,800.00	790,800.00	7222.2%
GF Contribution To Continue Child Developr	0000	9780		*790,800.00*	
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 Estimated Actuals	2015-16 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	19,013,693.09	18,995,500.00	-0.1%
3) Other State Revenue		8300-8599	1,156,000.00	1,255,000.00	8.6%
4) Other Local Revenue		8600-8799	1,020,100.00	952,000.00	-6.7%
5) TOTAL, REVENUES			21,189,793.09	21,202,500.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,826,511.00	6,192,697.00	6.3%
3) Employee Benefits		3000-3999	3,615,470.00	3,742,320.00	3.5%
4) Books and Supplies		4000-4999	12,350,936.00	10,618,688.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	385,255.09	368,795.00	-4.3%
6) Capital Outlay		6000-6999	771,835.00	100,000.00	-87.0%
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	480,000.00	780,000.00	62.5%
9) TOTAL, EXPENDITURES			23,430,007.09	21,802,500.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,240,214.00)	(600,000.00)	-73.2%
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)			(2,240,214.00)	(600,000.00)	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,161,765.53	8,921,551.53	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,161,765.53	8,921,551.53	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,161,765.53	8,921,551.53	-20.1%
2) Ending Balance, June 30 (E + F1e)			8,921,551.53	8,321,551.53	-6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	329,027.11	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,367,572.38	8,098,599.49	-3.2%
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	222,952.04	222,952.04	0.0%
Nutrition Services	0000	9780		*222,952.04*	
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	6,310,511.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	449,537.10		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21,393.14		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(4,147.48)		
4) Due from Grantor Government		9290	(196,306.36)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	329,027.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,912,014.92		
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	52,383.66		
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			52,383.66		
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)			6,859,631.26		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,013,693.09	18,995,500.00	-0.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,013,693.09	18,995,500.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,156,000.00	1,255,000.00	8.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,156,000.00	1,255,000.00	8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	1,900.00	New
Food Service Sales		8634	950,000.00	850,000.00	-10.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	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	70,000.00	100,000.00	42.9%
TOTAL, OTHER LOCAL REVENUE			1,020,100.00	952,000.00	-6.7%
TOTAL, REVENUES			21,189,793.09	21,202,500.00	0.1%

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	5,270,942.00	5,583,989.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	312,821.00	359,818.00	15.0%
Clerical, Technical and Office Salaries		2400	242,748.00	248,890.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,826,511.00	6,192,697.00	6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	446,116.00	494,996.00	11.0%
OASDI/Medicare/Alternative		3301-3302	432,796.00	462,467.00	6.9%
Health and Welfare Benefits		3401-3402	1,903,068.00	2,006,792.00	5.5%
Unemployment Insurance		3501-3502	3,208.00	3,527.00	9.9%
Workers' Compensation		3601-3602	128,831.00	135,034.00	4.8%
OPEB, Allocated		3701-3702	697,434.00	636,553.00	-8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,017.00	2,951.00	-26.5%
TOTAL, EMPLOYEE BENEFITS			3,615,470.00	3,742,320.00	3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,144,924.54	1,199,530.00	4.8%
Noncapitalized Equipment		4400	349,002.17	100,000.00	-71.3%
Food		4700	10,857,009.29	9,319,158.00	-14.2%
TOTAL, BOOKS AND SUPPLIES			12,350,936.00	10,618,688.00	-14.0%

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	70,000.00	New
Travel and Conferences		5200	28,883.71	20,170.00	-30.2%
Dues and Memberships		5300	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	97,550.73	92,000.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,048.39	(28,788.00)	-304.9%
Professional/Consulting Services and Operating Expenditures		5800	243,093.98	206,913.00	-14.9%
Communications		5900	1,678.28	8,500.00	406.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,255.09	368,795.00	-4.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	771,835.00	100,000.00	-87.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			771,835.00	100,000.00	-87.0%
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	480,000.00	780,000.00	62.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			480,000.00	780,000.00	62.5%
TOTAL, EXPENDITURES			23,430,007.09	21,802,500.00	-6.9%

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	19,013,693.09	18,995,500.00	-0.1%
3) Other State Revenue		8300-8599	1,156,000.00	1,255,000.00	8.6%
4) Other Local Revenue		8600-8799	1,020,100.00	952,000.00	-6.7%
5) TOTAL, REVENUES			21,189,793.09	21,202,500.00	0.1%
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		22,937,563.09	21,022,500.00	-8.3%
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		480,000.00	780,000.00	62.5%
8) Plant Services	8000-8999		12,444.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,430,007.09	21,802,500.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,240,214.00)	(600,000.00)	-73.2%
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)			(2,240,214.00)	(600,000.00)	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,161,765.53	8,921,551.53	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,161,765.53	8,921,551.53	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,161,765.53	8,921,551.53	-20.1%
2) Ending Balance, June 30 (E + F1e)			8,921,551.53	8,321,551.53	-6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	329,027.11	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,367,572.38	8,098,599.49	-3.2%
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	222,952.04	222,952.04	0.0%
Nutrition Services	0000	9780		*222,952.04*	
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 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,959,498.67	6,290,525.78
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,682,080.08	1,082,080.08
5330	Child Nutrition: Summer Food Service Program Operations	714,905.27	714,905.27
9010	Other Restricted Local	11,088.36	11,088.36
Total, Restricted Balance		8,367,572.38	8,098,599.49

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	(77.00)	0.00	-100.0%
5) TOTAL, REVENUES			(77.00)	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	282,108.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	53,844.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			344,452.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(344,529.05)	0.00	-100.0%
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)			(344,529.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,529.05	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,529.05	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,529.05	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	315,996.78		
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			315,996.78		
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)			315,996.78		

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	(77.00)	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(77.00)	0.00	-100.0%
TOTAL, REVENUES			(77.00)	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%
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	245,408.76	0.00	-100.0%
Noncapitalized Equipment		4400	36,699.29	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			282,108.05	0.00	-100.0%

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	2,500.00	0.00	-100.0%
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	6,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	53,844.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			53,844.00	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%
TOTAL, EXPENDITURES			344,452.05	0.00	-100.0%

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	(77.00)	0.00	-100.0%
5) TOTAL, REVENUES			(77.00)	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		344,452.05	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			344,452.05	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(344,529.05)	0.00	-100.0%
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)			(344,529.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,529.05	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,529.05	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,529.05	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds, and County School Facilities Funds.

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	6,833.25	0.00	-100.0%
5) TOTAL, REVENUES			6,833.25	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,264,601.82	966,426.00	-23.6%
3) Employee Benefits		3000-3999	478,849.86	407,786.00	-14.8%
4) Books and Supplies		4000-4999	339,499.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	128,942.66	0.00	-100.0%
6) Capital Outlay		6000-6999	62,012,523.61	60,597,551.00	-2.3%
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			64,224,417.72	61,971,763.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,217,584.47)	(61,971,763.00)	-3.5%
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	99,700,505.77	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			99,700,505.77	0.00	-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)			35,482,921.30	(61,971,763.00)	-274.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,998,049.70	83,480,971.00	73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,998,049.70	83,480,971.00	73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,998,049.70	83,480,971.00	73.9%
2) Ending Balance, June 30 (E + F1e)			83,480,971.00	21,509,208.00	-74.2%
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	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	83,480,971.00	21,509,208.00	-74.2%
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	26,560,259.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	657,681.95		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	306,010.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,073.41		
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			27,548,025.24		
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	343,534.53		
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			343,534.53		
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)			27,204,490.71		

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					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,188.95	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	3,644.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,833.25	0.00	-100.0%
TOTAL, REVENUES			6,833.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	88,808.40	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	814,519.55	613,921.00	-24.6%
Clerical, Technical and Office Salaries		2400	253,697.47	272,832.00	7.5%
Other Classified Salaries		2900	107,576.40	79,673.00	-25.9%
TOTAL, CLASSIFIED SALARIES			1,264,601.82	966,426.00	-23.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,255.04	0.00	-100.0%
PERS		3201-3202	112,388.25	114,910.00	2.2%
OASDI/Medicare/Alternative		3301-3302	76,430.22	68,491.00	-10.4%
Health and Welfare Benefits		3401-3402	160,919.27	142,366.00	-11.5%
Unemployment Insurance		3501-3502	4,560.55	567.00	-87.6%
Workers' Compensation		3601-3602	27,948.12	21,046.00	-24.7%
OPEB, Allocated		3701-3702	74,732.98	58,842.00	-21.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,615.43	1,564.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			478,849.86	407,786.00	-14.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	201,243.32	0.00	-100.0%
Noncapitalized Equipment		4400	138,256.45	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			339,499.77	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,603.28	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	123,339.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,942.66	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,159,620.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	47,472,866.21	60,597,551.00	27.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,366,864.21	0.00	-100.0%
Equipment Replacement		6500	13,172.81	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			62,012,523.61	60,597,551.00	-2.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			64,224,417.72	61,971,763.00	-3.5%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	99,700,505.77	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			99,700,505.77	0.00	-100.0%
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)			99,700,505.77	0.00	-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	6,833.25	0.00	-100.0%
5) TOTAL, REVENUES			6,833.25	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		64,224,417.72	61,971,763.00	-3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,224,417.72	61,971,763.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(64,217,584.47)	(61,971,763.00)	-3.5%
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	99,700,505.77	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			99,700,505.77	0.00	-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)			35,482,921.30	(61,971,763.00)	-274.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,998,049.70	83,480,971.00	73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,998,049.70	83,480,971.00	73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,998,049.70	83,480,971.00	73.9%
2) Ending Balance, June 30 (E + F1e)			83,480,971.00	21,509,208.00	-74.2%
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	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	83,480,971.00	21,509,208.00	-74.2%
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
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	2,944,017.00	2,777,108.00	-5.7%
5) TOTAL, REVENUES			2,944,017.00	2,777,108.00	-5.7%
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	5,403.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	15,000.00	200.0%
6) Capital Outlay		6000-6999	2,088,187.64	401,749.00	-80.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,503,591.08	2,821,749.00	-37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,559,574.08)	(44,641.00)	-97.1%
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)			(1,559,574.08)	(44,641.00)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,454,574.08	1,895,000.00	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,454,574.08	1,895,000.00	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,454,574.08	1,895,000.00	-45.1%
2) Ending Balance, June 30 (E + F1e)			1,895,000.00	1,850,359.00	-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	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	1,895,000.00	1,850,359.00	-2.4%
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	2,399,551.60		
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	366,420.57		
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			2,765,972.17		
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	20,550.95		
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			20,550.95		
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)			2,745,421.22		

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	709,762.00	125,320.00	-82.3%
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	2,234,255.00	2,651,788.00	18.7%
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			2,944,017.00	2,777,108.00	-5.7%
TOTAL, REVENUES			2,944,017.00	2,777,108.00	-5.7%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,595.09	0.00	-100.0%
Noncapitalized Equipment		4400	2,808.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,403.44	0.00	-100.0%

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	5,000.00	15,000.00	200.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	15,000.00	200.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	460,578.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,627,608.66	401,749.00	-75.3%
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			2,088,187.64	401,749.00	-80.8%
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	500,000.00	500,000.00	0.0%
Other Debt Service - Principal		7439	1,905,000.00	1,905,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,000.00	2,405,000.00	0.0%
TOTAL, EXPENDITURES			4,503,591.08	2,821,749.00	-37.3%

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

Description	Function Codes	Object Codes	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	2,944,017.00	2,777,108.00	-5.7%
5) TOTAL, REVENUES			2,944,017.00	2,777,108.00	-5.7%
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		2,098,591.08	416,749.00	-80.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			4,503,591.08	2,821,749.00	-37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,559,574.08)	(44,641.00)	-97.1%
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)			(1,559,574.08)	(44,641.00)	-97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,454,574.08	1,895,000.00	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,454,574.08	1,895,000.00	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,454,574.08	1,895,000.00	-45.1%
2) Ending Balance, June 30 (E + F1e)			1,895,000.00	1,850,359.00	-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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,895,000.00	1,850,359.00	-2.4%
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 Estimated Actuals	2015-16 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	793,680.29	0.00	-100.0%
5) TOTAL, REVENUES			793,680.29	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	631,863.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	162,290.82	0.00	-100.0%
6) Capital Outlay		6000-6999	5,735,988.63	2,000,000.00	-65.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	793,680.29	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,323,823.18	2,000,000.00	-72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,530,142.89)	(2,000,000.00)	-69.4%
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)			(6,530,142.89)	(2,000,000.00)	-69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,186,764.89	7,656,622.00	-46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,186,764.89	7,656,622.00	-46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,186,764.89	7,656,622.00	-46.0%
2) Ending Balance, June 30 (E + F1e)			7,656,622.00	5,656,622.00	-26.1%
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	7,656,622.00	5,656,622.00	-26.1%
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	13,004,716.51		
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	499.32		
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			13,005,215.83		
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	12,044.32		
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			12,044.32		
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)			12,993,171.51		

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	793,680.29	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	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			793,680.29	0.00	-100.0%
TOTAL, REVENUES			793,680.29	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	17,048.45	0.00	-100.0%
Noncapitalized Equipment		4400	614,814.99	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			631,863.44	0.00	-100.0%
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	697.65	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	161,593.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,290.82	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,166.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,978,253.77	1,700,000.00	-42.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,741,568.86	300,000.00	-89.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,735,988.63	2,000,000.00	-65.1%
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	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	793,680.29	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			793,680.29	0.00	-100.0%
TOTAL, EXPENDITURES			7,323,823.18	2,000,000.00	-72.7%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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)			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	793,680.29	0.00	-100.0%
5) TOTAL, REVENUES			793,680.29	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		6,530,142.89	2,000,000.00	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	793,680.29	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,323,823.18	2,000,000.00	-72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,530,142.89)	(2,000,000.00)	-69.4%
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)			(6,530,142.89)	(2,000,000.00)	-69.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,186,764.89	7,656,622.00	-46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,186,764.89	7,656,622.00	-46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,186,764.89	7,656,622.00	-46.0%
2) Ending Balance, June 30 (E + F1e)			7,656,622.00	5,656,622.00	-26.1%
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	7,656,622.00	5,656,622.00	-26.1%
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 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption and Tax Override Funds.

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	501,206.00	1,588,053.00	216.8%
4) Other Local Revenue		8600-8799	7,613,966.00	32,026,309.00	320.6%
5) TOTAL, REVENUES			8,115,172.00	33,614,362.00	314.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,944,295.00	35,073,631.00	193.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,944,295.00	35,073,631.00	193.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,829,123.00)	(1,459,269.00)	-61.9%
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)			(3,829,123.00)	(1,459,269.00)	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,875,201.00	17,046,078.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,875,201.00	17,046,078.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,875,201.00	17,046,078.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			17,046,078.00	15,586,809.00	-8.6%
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	17,046,078.00	15,586,809.00	-8.6%
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	32,849,480.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,542.00		
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			32,869,022.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	11,993,821.00		
6) TOTAL, LIABILITIES			11,993,821.00		
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)			20,875,201.00		

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	200,671.00	1,000,000.00	398.3%
Other Subventions/In-Lieu Taxes		8572	300,535.00	588,053.00	95.7%
TOTAL, OTHER STATE REVENUE			501,206.00	1,588,053.00	216.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,123,076.00	30,000,000.00	321.2%
Unsecured Roll		8612	490,890.00	2,026,309.00	312.8%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,613,966.00	32,026,309.00	320.6%
TOTAL, REVENUES			8,115,172.00	33,614,362.00	314.2%

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	0.00	7,000.00	New
Debt Service - Interest		7438	3,945,220.00	15,761,631.00	299.5%
Other Debt Service - Principal		7439	7,999,075.00	19,305,000.00	141.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,944,295.00	35,073,631.00	193.6%
TOTAL, EXPENDITURES			11,944,295.00	35,073,631.00	193.6%

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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	501,206.00	1,588,053.00	216.8%
4) Other Local Revenue		8600-8799	7,613,966.00	32,026,309.00	320.6%
5) TOTAL, REVENUES			8,115,172.00	33,614,362.00	314.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,944,295.00	35,073,631.00	193.6%
10) TOTAL, EXPENDITURES			11,944,295.00	35,073,631.00	193.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,829,123.00)	(1,459,269.00)	-61.9%
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)			(3,829,123.00)	(1,459,269.00)	-61.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,875,201.00	17,046,078.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,875,201.00	17,046,078.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,875,201.00	17,046,078.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			17,046,078.00	15,586,809.00	-8.6%
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	17,046,078.00	15,586,809.00	-8.6%
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 Estimated Actuals	2015-16 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,004.00	1,004.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,004.00	1,004.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,004.00	1,004.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,004.00	1,004.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,004.00	1,004.00	0.0%
Debt Service	0000	9780		*1,004.00*	
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	2,464.10		
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			2,464.10		
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)			2,464.10		

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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
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	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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,004.00	1,004.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,004.00	1,004.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,004.00	1,004.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,004.00	1,004.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,004.00	1,004.00	0.0%
Debt Service	0000	9780		*1,004.00*	
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 Estimated Actuals	2015-16 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	163,757.00	163,757.00	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	163,757.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			163,757.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			163,757.00		

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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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					
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%
(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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	163,757.00	163,757.00	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 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

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	13,677,015.00	14,015,007.00	2.5%
5) TOTAL, REVENUES			13,677,015.00	14,015,007.00	2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,625.50	254,160.00	16.8%
3) Employee Benefits		3000-3999	130,684.50	126,490.00	-3.2%
4) Books and Supplies		4000-4999	118,000.00	118,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,305,256.00	13,383,077.00	0.6%
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			13,771,566.00	13,881,727.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,551.00)	133,280.00	-241.0%
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 NET POSITION (C + D4)			(94,551.00)	133,280.00	-241.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,142,138.86	4,047,587.86	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,142,138.86	4,047,587.86	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,142,138.86	4,047,587.86	-2.3%
2) Ending Net Position, June 30 (E + F1e)			4,047,587.86	4,180,867.86	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,047,587.86	4,180,867.86	3.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	948,288.75		
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	250,000.00		
e) collections awaiting deposit		9140	259.74		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(139,185.56)		
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			1,059,362.93		
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	1,371,751.36		
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	0.00		
7) TOTAL, LIABILITIES			1,371,751.36		
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)			(312,388.43)		

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	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					
In-District Premiums/ Contributions		8674	13,677,015.00	14,015,007.00	2.5%
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			13,677,015.00	14,015,007.00	2.5%
TOTAL, REVENUES			13,677,015.00	14,015,007.00	2.5%

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	0.00	77,913.00	New
Clerical, Technical and Office Salaries		2400	217,625.50	176,247.00	-19.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			217,625.50	254,160.00	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,533.00	31,878.00	35.5%
OASDI/Medicare/Alternative		3301-3302	15,594.00	18,219.00	16.8%
Health and Welfare Benefits		3401-3402	64,701.50	46,428.00	-28.2%
Unemployment Insurance		3501-3502	128.00	138.00	7.8%
Workers' Compensation		3601-3602	4,513.00	5,589.00	23.8%
OPEB, Allocated		3701-3702	21,899.00	23,940.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	316.00	298.00	-5.7%
TOTAL, EMPLOYEE BENEFITS			130,684.50	126,490.00	-3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,000.00	60,000.00	0.0%
Noncapitalized Equipment		4400	58,000.00	58,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,000.00	118,000.00	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	6,800.00	6,800.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,290,256.00	13,368,077.00	0.6%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,305,256.00	13,383,077.00	0.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			13,771,566.00	13,881,727.00	0.8%

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	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	13,677,015.00	14,015,007.00	2.5%
5) TOTAL, REVENUES			13,677,015.00	14,015,007.00	2.5%
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		13,771,566.00	13,881,727.00	0.8%
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			13,771,566.00	13,881,727.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,551.00)	133,280.00	-241.0%
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 NET POSITION (C + D4)			(94,551.00)	133,280.00	-241.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,142,138.86	4,047,587.86	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,142,138.86	4,047,587.86	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,142,138.86	4,047,587.86	-2.3%
2) Ending Net Position, June 30 (E + F1e)			4,047,587.86	4,180,867.86	3.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,047,587.86	4,180,867.86	3.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Net Position		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	22,662,001.00	20,602,000.00	-9.1%
5) TOTAL, REVENUES			22,662,001.00	20,602,000.00	-9.1%
B. EXPENSES					
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 Expenses		5000-5999	22,662,001.00	20,602,000.00	-9.1%
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			22,662,001.00	20,602,000.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,525,220.91	23,525,220.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,525,220.91	23,525,220.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,525,220.91	23,525,220.91	0.0%
2) Ending Net Position, June 30 (E + F1e)			23,525,220.91	23,525,220.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	23,525,220.91	23,525,220.91	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	13,642,774.53		
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	33,834.56		
2) Investments		9150	5,781,662.32		
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		9400			
10) TOTAL, ASSETS			19,458,271.41		
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	51,255.70		
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	0.00		
7) TOTAL, LIABILITIES			51,255.70		
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)			19,407,015.71		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
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					
In-District Premiums/ Contributions		8674	22,662,001.00	20,602,000.00	-9.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,662,001.00	20,602,000.00	-9.1%
TOTAL, REVENUES			22,662,001.00	20,602,000.00	-9.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,662,001.00	20,602,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,662,001.00	20,602,000.00	-9.1%
TOTAL, EXPENSES			22,662,001.00	20,602,000.00	-9.1%

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%
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 + 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	22,662,001.00	20,602,000.00	-9.1%
5) TOTAL, REVENUES			22,662,001.00	20,602,000.00	-9.1%
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		22,662,001.00	20,602,000.00	-9.1%
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			22,662,001.00	20,602,000.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,525,220.91	23,525,220.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,525,220.91	23,525,220.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,525,220.91	23,525,220.91	0.0%
2) Ending Net Position, June 30 (E + F1e)			23,525,220.91	23,525,220.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	23,525,220.91	23,525,220.91	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 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)	38,890.64	38,890.64	39,966.17	38,136.64	38,136.64	38,890.64
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)	38,890.64	38,890.64	39,966.17	38,136.64	38,136.64	38,890.64
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	34.01	34.01	34.01	34.01	34.01	34.01
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 A5a through A5f)	34.01	34.01	34.01	34.01	34.01	34.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,924.65	38,924.65	40,000.18	38,170.65	38,170.65	38,924.65
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	165,299,112.54	301	99,565.00	303	165,199,547.54	305	5,368,088.55		307	159,831,458.99	309
2000 - Classified Salaries	53,395,467.13	311	238,430.31	313	53,157,036.82	315	7,152,017.12		317	46,005,019.70	319
3000 - Employee Benefits (Excluding 3800)	124,462,040.70	321	22,251,899.86	323	102,210,140.84	325	7,714,497.25		327	94,495,643.59	329
4000 - Books, Supplies Equip Replace. (6500)	23,701,357.43	331	197,754.82	333	23,503,602.61	335	2,776,204.83		337	20,727,397.78	339
5000 - Services. . . & 7300 - Indirect Costs	56,290,459.36	341	409,651.80	343	55,880,807.56	345	26,115,943.44		347	29,764,864.12	349
				TOTAL	399,951,135.37	365			TOTAL	350,824,384.18	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	132,108,126.05	375
2. Salaries of Instructional Aides Per EC 41011	2100	9,246,531.20	380
3. STRS	3101 & 3102	11,461,836.23	382
4. PERS	3201 & 3202	886,979.77	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,636,622.88	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	45,840,375.18	385
7. Unemployment Insurance	3501 & 3502	452,680.06	390
8. Workers' Compensation Insurance	3601 & 3602	3,163,725.87	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	3,300,000.25	
10. Other Benefits (EC 22310)	3901 & 3902	56,436.94	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		209,153,314.43	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)		975,154.52	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		208,178,159.91	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		59.34%	
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)	59.34%
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)	350,824,384.18
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	180,256,996.07	301	102,572.00	303	180,154,424.07	305	5,832,763.00		307	174,321,661.07	309
2000 - Classified Salaries	56,364,488.00	311	60,032.00	313	56,304,456.00	315	7,349,794.00		317	48,954,662.00	319
3000 - Employee Benefits (Excluding 3800)	136,353,239.63	321	20,814,190.00	323	115,539,049.63	325	7,237,048.00		327	108,302,001.63	329
4000 - Books, Supplies Equip Replace. (6500)	20,796,560.15	331	2,119,098.80	333	18,677,461.35	335	3,384,516.32		337	15,292,945.03	339
5000 - Services. . . & 7300 - Indirect Costs	56,358,504.46	341	149,043.51	343	56,209,460.95	345	24,792,890.68		347	31,416,570.27	349
			TOTAL		426,884,852.00	365			TOTAL	378,287,840.00	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	140,230,640.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,543,481.00	380
3. STRS	3101 & 3102	14,761,755.00	382
4. PERS	3201 & 3202	1,010,257.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,742,623.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	49,239,817.99	385
7. Unemployment Insurance	3501 & 3502	127,310.00	390
8. Workers' Compensation Insurance	3601 & 3602	3,203,845.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	3,488,809.00	
10. Other Benefits (EC 22310)	3901 & 3902	48,011.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		225,396,548.99	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)		1,574,429.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		223,822,119.99	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		59.17%	
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)	59.17%
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)	378,287,840.00
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	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	135,508.44		161,130.42	296,638.86
2. State Lottery Revenue	8560	6,235,690.00		1,490,047.00	7,725,737.00
3. Other Local Revenue	8600-8799	0.00		1,397.12	1,397.12
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,371,198.44	0.00	1,652,574.54	8,023,772.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,836,831.00			3,836,831.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	2,493,027.00			2,493,027.00
4. Books and Supplies	4000-4999	41,340.44		1,378,689.54	1,420,029.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			15,700.00	15,700.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			258,185.00	258,185.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,371,198.44	0.00	1,652,574.54	8,023,772.98
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:

$258,185 Central duplicating for printed instructional materials and $15,700 for software license fees for online instructional materials.

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,180,665.00)	0.00	(1,527,141.00)				
Other Sources/Uses Detail					1,386,880.00	1,730,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,035,712.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	1,386,880.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	38,072.00	0.00				
Other Sources/Uses Detail					230,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	169,741.00	0.00	709,069.00	0.00				
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,788.00)	780,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,209,453.00	(1,209,453.00)	1,527,141.00	(1,527,141.00)	3,116,880.00	3,116,880.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,052,409.89)	0.00	(1,341,796.49)				
Other Sources/Uses Detail					1,362,468.00	460,759.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	999,069.69	0.00	0.00	0.00				
Other Sources/Uses Detail					585.00	1,362,468.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	51,564.00	0.00				
Other Sources/Uses Detail					34,874.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	103,710.00	0.00	841,184.00	0.00				
Other Sources/Uses Detail					425,300.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,048.39	0.00	480,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,120,828.08	(1,052,409.89)	1,372,748.00	(1,341,796.49)	1,823,227.00	1,823,227.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):	38,171
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. 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 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)	41,380.32	41,354.54	0.1%	Met
Second Prior Year (2013-14)	40,480.20	42,178.39	N/A	Met
First Prior Year (2014-15)	40,021.22	40,000.18	0.1%	Met
Budget Year (2015-16)	38,924.65			

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): 38,171

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)	47,540	47,616	N/A	Met
Second Prior Year (2013-14)	47,310	47,031	0.6%	Met
First Prior Year (2014-15)	46,531	46,868	N/A	Met
Budget Year (2015-16)	46,110			

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.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	42,019	47,616	88.2%
Second Prior Year (2013-14)	41,662	47,031	88.6%
First Prior Year (2014-15)	38,925	46,868	83.1%
		Historical Average Ratio:	86.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**87.1%**

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 Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	38,171	46,110	82.8%	Met
1st Subsequent Year (2016-17)	37,771	45,331	83.3%	Met
2nd Subsequent Year (2017-18)	37,371	45,330	82.4%	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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

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 Revenue

Has 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)	374,126,689.00	366,229,682.00	372,050,545.00

Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. ADA (Funded) (Form A, lines A6 and C4)	40,000.18	38,924.65	38,170.65	37,770.65
b. Prior Year ADA (Funded)		40,000.18	38,924.65	38,170.65
c. Difference (Step 1a minus Step 1b)		(1,075.53)	(754.00)	(400.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.69%	-1.94%	-1.05%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		313,950,612.00	342,665,973.00	348,029,687.00
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)		35,591,108.00	10,873,480.00	9,930,272.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		35,591,108.00	10,873,480.00	9,930,272.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		11.34%	3.17%	2.85%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	8.65%	1.23%	1.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**7.65% to 9.65%**	**.23% to 2.23%**	**.80% to 2.80%**

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)	63,964,409.00	64,472,888.00	64,472,888.00	64,472,888.00
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)	321,102,766.00	350,711,163.00	356,213,619.00	363,182,317.00
District's Projected Change in LCFF Revenue:		9.22%	1.57%	1.96%
LCFF Revenue Standard:		**7.65% to 9.65%**	**.23% to 2.23%**	**.80% to 2.80%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2012-13)	198,377,945.69	221,907,300.37	89.4%
Second Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
First Prior Year (2014-15)	246,712,194.62	277,597,444.91	88.9%
		Historical Average Ratio:	89.6%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**86.6% to 92.6%**	**86.6% to 92.6%**	**86.6% to 92.6%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2015-16)	272,658,306.70	308,554,688.00	88.4%	Met
1st Subsequent Year (2016-17)	271,181,754.51	298,362,757.81	90.9%	Met
2nd Subsequent Year (2017-18)	281,824,292.55	309,005,295.85	91.2%	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):	8.65%	1.23%	1.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-1.35% to 18.65%**	**-8.77% to 11.23%**	**-8.20% to 11.80%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.65% to 13.65%	-3.77% to 6.23%	-3.20% to 6.80%

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)	47,647,422.78		
Budget Year (2015-16)	46,049,160.00	-3.35%	Yes
1st Subsequent Year (2016-17)	44,759,784.00	-2.80%	No
2nd Subsequent Year (2017-18)	44,759,784.00	0.00%	No

Explanation: (required if Yes)
FY 2014-15 Federal Revenue includes carryover and Budget Year 2015-16 is expected to have less carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	69,284,412.25		
Budget Year (2015-16)	72,623,286.00	4.82%	No
1st Subsequent Year (2016-17)	43,106,106.72	-40.64%	Yes
2nd Subsequent Year (2017-18)	44,175,138.44	2.48%	No

Explanation: (required if Yes)
FY 2015-16 State Revenue Includes one-time discretionary Mandated cost reimbursement funds and FY 2016-17 does not include these Mandated reimbursement funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	6,171,849.49		
Budget Year (2015-16)	4,971,283.00	-19.45%	Yes
1st Subsequent Year (2016-17)	4,971,283.00	0.00%	No
2nd Subsequent Year (2017-18)	4,971,283.00	0.00%	No

Explanation: (required if Yes)
FY 2014-15 Local Revenue includes one-time funds received late in the year and will carryover for FY 2015-16.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	23,675,367.21		
Budget Year (2015-16)	20,753,429.93	-12.34%	Yes
1st Subsequent Year (2016-17)	17,673,303.93	-14.84%	Yes
2nd Subsequent Year (2017-18)	17,673,303.93	0.00%	No

Explanation: (required if Yes)
FY 2014-15 Books and Supplies includes categorical funds allocated to schools due to carryover from previous year. FY 2016-17 does not include one-time Mandated costs funding.

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

First Prior Year (2014-15)	57,614,315.92		
Budget Year (2015-16)	57,885,645.46	0.47%	Yes
1st Subsequent Year (2016-17)	52,321,443.46	-9.61%	Yes
2nd Subsequent Year (2017-18)	52,321,443.46	0.00%	No

Explanation: (required if Yes)
FY 2015-16 Services and Other Operating include one-time Mandated costs and FY 2016-17 does not.include.

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)	123,103,684.52		
Budget Year (2015-16)	123,643,729.00	0.44%	Met
1st Subsequent Year (2016-17)	92,837,173.72	-24.92%	Not Met
2nd Subsequent Year (2017-18)	93,906,205.44	1.15%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	81,289,683.13		
Budget Year (2015-16)	78,639,075.39	-3.26%	Not Met
1st Subsequent Year (2016-17)	69,994,747.39	-10.99%	Not Met
2nd Subsequent Year (2017-18)	69,994,747.39	0.00%	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)
FY 2014-15 Federal Revenue includes carryover and Budget Year 2015-16 is expected to have less carryover.

Explanation: Other State Revenue (linked from 6B if NOT met)
FY 2015-16 State Revenue Includes one-time discretionary Mandated cost reimbursement funds and FY 2016-17 does not include these Mandated reimbursement funds.

Explanation: Other Local Revenue (linked from 6B if NOT met)
FY 2014-15 Local Revenue includes one-time funds received late in the year and will carryover for FY 2015-16.

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)
FY 2014-15 Books and Supplies includes categorical funds allocated to schools due to carryover from previous year. FY 2016-17 does not include one-time Mandated costs funding.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
FY 2015-16 Services and Other Operating include one-time Mandated costs and FY 2016-17 does not.include.

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? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	470,530,655.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	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	470,530,655.00	14,115,919.65	14,274,208.00	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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	8,007,454.00	13,976,133.00	12,763,133.00
	b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	3,900,662.00	3,277,986.14
	c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	d. Available Reserves (Lines 1a through 1c)	8,007,454.00	17,876,795.00	16,041,119.14
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	382,611,288.81	385,969,026.07	448,906,556.84
	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)	382,611,288.81	385,969,026.07	448,906,556.84
3.	District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.1%	4.6%	3.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**0.7%**	**1.5%**	**1.2%**

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

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)	184,789.76	221,907,300.37	N/A	Met
Second Prior Year (2013-14)	17,665,300.99	242,435,533.93	N/A	Met
First Prior Year (2014-15)	(4,081,947.05)	278,059,016.52	1.5%	Not Met
Budget Year (2015-16) (Information only)	1,108,329.00	310,284,688.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has planned reserve funds to cover the contribution to OPEB trust fund. Overall, the District will have a positive fund balance.

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): 38,171

District's Fund Balance Standard Percentage Level: 0.7%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2012-13)	10,524,821.77	12,577,660.30	N/A	Met
Second Prior Year (2013-14)	11,407,613.49	12,762,450.06	N/A	Met
First Prior Year (2014-15)	9,679,865.00	30,427,751.05	N/A	Met
Budget Year (2015-16) (Information only)	26,345,804.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):	38,171	37,771	37,371
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

		Budget Year (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)	470,530,655.00	448,480,799.35	460,989,517.14
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	470,530,655.00	448,480,799.35	460,989,517.14
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,410,613.10	8,969,615.99	9,219,790.34
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)**	**9,410,613.10**	**8,969,615.99**	**9,219,790.34**

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)	18,763,133.00	18,763,133.00	9,987,821.67
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)	0.00	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)	18,763,133.00	18,763,133.00	9,987,821.67
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.99%	4.18%	2.17%
District's Reserve Standard (Section 10B, Line 7):	**9,410,613.10**	**8,969,615.99**	**9,219,790.34**
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)	(53,794,344.81)			
Budget Year (2015-16)	(61,938,036.00)	8,143,691.19	15.1%	Not Met
1st Subsequent Year (2016-17)	(62,597,116.54)	659,080.54	1.1%	Met
2nd Subsequent Year (2017-18)	(63,536,073.29)	938,956.75	1.5%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2014-15)	1,362,468.00			
Budget Year (2015-16)	1,386,880.00	24,412.00	1.8%	Met
1st Subsequent Year (2016-17)	1,409,070.00	22,190.00	1.6%	Met
2nd Subsequent Year (2017-18)	1,444,015.00	34,945.00	2.5%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2014-15)	460,174.49			
Budget Year (2015-16)	1,730,000.00	1,269,825.51	275.9%	Not Met
1st Subsequent Year (2016-17)	1,730,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	1,730,000.00	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 contribution for 2015-16 is due to the 3% required ongoing repair and maintenance and also increase to Special Education and Transportation.

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)

FY 2015-16 Transfers Out includes an ongoing contribution to maintain Child Develpment programs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases	1	General Fund/Various Resources	Equipment	16,589
Certificates of Participation	0	N/A		
General Obligation Bonds	13/15/18	BIRF	Buildings	375,667,306
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,715,061
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	24	Developer Fees/General Fund Unrestricted	Buildings	74,969,373
TOTAL:				458,368,329

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	47,121	17,441	0	0
Certificates of Participation				
General Obligation Bonds	35,059,224	38,851,893	30,092,043	28,259,708
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
		5,465,634	5,467,604	5,466,824
Lease Revenue Bonds				
Total Annual Payments:	35,106,345	44,334,968	35,559,647	33,726,532
Has total annual payment increased over prior year (2014-15)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Bond Interest and Redemption Fund will cover the increase in 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 district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

Self-Insurance Fund	Governmental Fund
0	6,095,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	611,400,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	50,035,815.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2013

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	5449678/9	54,496,789.00	54,496,789.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	29,870,671.00	31,961,618.00	34,198,931.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	29,870,671.00	31,961,618.00	34,198,931.00
d. Number of retirees receiving OPEB benefits	4,234	4,284	4,283

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 has established a Self-insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	17,075,153.00
b. Unfunded liability for self-insurance programs	17,075,153.00

4. Self-Insurance Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs	14,015,007.00	14,015,007.00	14,015,007.00
b. Amount contributed (funded) for self-insurance programs	14,015,007.00	14,015,007.00	14,015,007.00

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	1,984.0	2,009.0	2,001.0	2,001.0

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: Oct 02, 2014

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: Oct 02, 2014

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: Oct 02, 2014

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)?	Yes	Yes	Yes
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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

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:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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?			

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	1,117.0	1,125.0	1,123.0	1,123.0

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: Oct 16, 2014

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: Oct 16, 2014

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: Oct 16, 2014

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

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:

Classified (Non-management) Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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			

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
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?			

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	190.0	196.0	196.0	196.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

Certificated management employees settled same as other bargaining units. Classified management meet and discuss but do not have a bargaining unit.

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

Negotiations Settled

2. 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	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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 04, 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?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Permanent Superintendent started in August 2014 and the Fiscal Services Director assumed the Chief Business Officer position also in August 2014.

End of School District Budget Criteria and Standards Review