



**EAST SIDE**  
**HIGH SCHOOL DISTRICT**  
*Silicon Valley*

Preparing every student to thrive in a global society.

## **2015 -16 Recommended Adopted Budget**



**FULL RESTORATION OF DISTRICT PROGRAMS AND  
SERVICES CONTINUES IN FY 2015-16**

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**June 18, 2015**



# EAST SIDE

## HIGH SCHOOL DISTRICT

*Silicon Valley*

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#### VISION:

Every student graduates prepared for college and career, empowered to thrive in a global society.

#### MISSION:

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



## ~Table of Contents~

<b>Executive Summary</b>	1
<b><i>SECTION 1</i></b> 2015-16 Budget Development Assumptions	11
<b><i>SECTION 2</i></b> 2014-15 Estimated Actual vs. 2015-16 Adopted Budget Comparative Analysis (General and Restricted Funds)	15
<b><i>SECTION 3</i></b> 2015/16 – 2017/18 Enrollment Projections and Average Daily Attendance Update	20
<b><i>SECTION 4</i></b> 2015/16 – 2017/18 Multi-Year Budget Assumptions and Budget Forecast	23
<b><i>SECTION 5</i></b> Other Funds	29
<b><i>SECTION 6</i></b> SACS Reporting Forms	50
<b><i>SECTION 7</i></b> District Certification and Criteria and Standards Review	239

# **East Side Union High School District 2015-16 Adopted Budget Executive Summary**

## **Introduction**

The following Executive Overview is a summary of the financial data reported in the SACS Proposed Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

## **State K-12 Education Budget**

On January 9, 2015, the Governor released his new 2015-16 proposed budget for California. Some major themes of the Governor's Budget for K-12 education include the following:

- ▶ Positive economic growth continues and fuels public education spending
- ▶ Proposition 98 continues to receive most of the new money
- ▶ Funding is tight for the non-Proposition 98 side of the State Budget
- ▶ Governor stays the course on the Local Control Funding Formula (LCFF) and the Local Control and Accountability Plan (LCAP)
- ▶ State makes a firm commitment to Adult Education and Career Technical Education (CTE)
- ▶ The Wall of Debt continues to come down and is replaced with the Rainy Day Fund
- ▶ Overall, a very good State Budget for public education

The Governor had projected state revenues of \$113.4 billion in the Budget year, plus \$1.4 billion in carryover funds, to cover \$113.3 billion in state expenditures. The Governor's Department of Finance (DOF) forecasted general fund revenues to increase \$2.6 billion in the current year above the 2014-15 Budget Act level, and \$53 billion in 2015-16.

For 2015-16, the Governor's Budget proposes a Proposition 98 guarantee of \$65.7 billion, an increase of \$2.5 billion, or 4%, from the revised current level. The Governor's Budget continued implementation of the LCFF with an infusion of \$4.048 billion in additional Proposition 98 revenues. The proposed \$4 billion LCFF increase is expected to close the 2015-16 funding gap for each school district and charter school, compared with their 2014-15 funding level adjusted for changes in ADA, by 32.19%, an average per pupil increase of 8.7% (\$675 per ADA).

- ▶ In summary, the Governor's State Budget proposed the following for K-12 education:
  - ▶ \$4 billion for LCFF gap closure
  - ▶ \$1.1 billion for discretionary one-time uses, including Common Core implementation (one time)
  - ▶ \$1 billion to eliminate the remaining K-14 apportionment deferrals
  - ▶ \$500 million for an Adult Education Block Grant
  - ▶ \$273 million for the Emergency Repair Program (one time)
  - ▶ \$250 million for one-time CTE incentive grants (each of the next three years)

- ▶ \$198 million additional ADA growth in the current year and a \$6.9 million decrease for ADA decline in 2015-16
- ▶ \$100 million for Internet connectivity and infrastructure

## **Governor’s May Revision**

On May 14, the Governor released his May Revision Budget for the 2015-16 State Budget. The May Revision includes updated revenue estimates, a new tax credit proposal and increased spending for public education. The governor continues to note that the state budget is “precariously balanced” and still has ongoing liabilities such as state infrastructure and retiree health care benefits. Some of the highlights of the May Revision include the following:

1. The budget includes a \$6.7 billion increase in General Fund Revenues
2. \$633 million be saved in the Rainy Day Fund and an additional \$633 million used to pay down debts and liabilities as required by Proposition 2
3. Creates an Earned Income Tax Credit that provides \$380 million in benefits to 2 million Californian residents
4. Holds tuition flat at the state’s universities for California undergraduate students for two more years by providing increased ongoing funding to California State University and temporary assistance to the University of California to pay down its unfunded pension liability.

### **What is the May Revision?**

Historically, the May Revision is an update to the Governor’s January Budget Proposal. The document is an annual event that marks the “real” start of the budget development process because it contains up-to-date revenue projections that include April tax receipts. The Legislature will use the proposal as a benchmark for determining how to balance the 2015-16 budget and begin the budget deliberation process in an effort to enact a budget by the June 15 deadline. With public education receiving the lion’s share of increased revenues, there are a variety of calls on how this increase should be used. Many want to see childcare investments with either the inclusion of childcare within Proposition 98 or establishing new programs for public education. These issues as well as addressing California’s drought and higher education system are the hot topics currently being discussed and will need to be finalized before the June 15th deadline.

### **Proposition 98**

The May Revision makes a variety of adjustments to the minimum guarantee based on the increase in General Fund revenues from the governor’s initial estimate in his January Budget Proposal. The Proposition 98 minimum guarantee has increased by \$6.1 billion over three fiscal years in relation to the governor’s January proposal. The increased General Fund revenues increase the guarantee in the 2013-14 fiscal year by \$241 million to \$58.9 billion and by \$3.1 billion in the current fiscal year 2014-15 making the guarantee \$66.3 billion. For the 2015-16 fiscal year, the guarantee is increased to \$68.4 billion which is \$2.7 billion above the governor’s January Budget Proposal.

All of the funding deferrals are also now fully eliminated. Finally, the budget proposes to make a \$5.4 billion Maintenance Factor payment. This leaves \$772 million remaining for the maintenance factor.

## **Local Control Funding Formula**

The May Revision provides an additional \$2.1 billion to implement LCFF above the amount proposed in the January Budget. This increases the amount committed to implementing LCFF to \$6.1 billion for the 2015-16 fiscal year. This increase closes the remaining gap to full implementation by 53 percent. For East Side, this represents an increase of \$24.7 million over the Governor's proposed budget.

## **State Mandate Reimbursements**

The January budget proposal proposed \$1.1 billion in mandated reimbursements that could be used to implement the Common Core State Standards and Smarter Balanced Assessments. The May Revision increases this amount by \$2.4 billion for a total allocation of \$3.5 billion in mandate reimbursements. The May Revision continues the governor's suggestion that this funding continue to be used to invest in professional development, teacher induction, instructional materials purchases and technology needs. For East Side this represents an estimated \$601 per Average Daily Attendance (ADA) or an increase of \$9.5 million over the Governor's proposed budget.

## **Special Education**

The May Revision includes several recommendations proposed from the Governor's Statewide Special Education Taskforce. The Taskforce was formed in 2013 to examine special education in California and propose recommendations for improving the system of special education. The recommendations were released this past March and included several areas to focus on such as early learning, evidence-based school and classroom practices, educator preparation and professional learning, assessments and accountability structures. The budget proposes several investments relating to early identification and early childhood development. These include providing \$60 million (\$50 million ongoing and \$10 million in one-time funding).

## **Adult Education**

The May Revision maintains the \$500 million investment in adult education that was proposed in January. However, the May Revision makes several changes to the January proposal intended to strengthen the overall proposal. These changes include:

1. Elimination of the Allocation Boards: Instead of allocation boards, each consortium will be required to create rules and procedures regarding the local decision making process. In addition, local consortia will be required to seek input from interested stakeholders.
2. Require each consortium to develop a comprehensive three-year plan for adult education

## **Career Technical Education**

The May Revision increases the amount of funding allocated to the CTE Incentive Grant Program. For the 2015-16 fiscal year, the budget proposes an increase of \$150 million to a total of \$400 million for the first year. The successive years include increases of \$50 million to \$300 million for both the 2016-17 and 2017-18 fiscal years.

The estimated projected impact for ESUHSD as a result of the Governor's May Revision proposal is \$408,579 for fiscal year 2014-15, \$8 mil. million for fiscal year 2015-16, \$8.5 million for fiscal year 2016-17, and \$7.8 million for FY 2017-18. The total estimated impact for East

Side over 3 years totals \$34 million. The impacts for special education and career technical education are undetermined at this time.

## **Legislative Analyst's Office**

The Legislative Analyst's Office (LAO) reported in their overview of the Governor's May Revision that there is considerable upside potential in State revenues next year. The LAO did not agree with the Governor's view of the State's revenue situation. As a result, the LAO forecast reflects a projected revenue increase, which is \$3 billion higher than the Governor's May Revision for FY 2015-16. The LAO's projection would mean that the Governor's total by \$313 million for 2013-14 and \$2.2 billion for fiscal year 2014-15. The LAO projects that based on their calculation, the Governor's Prop 98 minimum guarantee of \$68.4 billion is understated by \$723 million.

The LAO concludes that the Governor's proposed budget is sound and builds upon the States good fiscal position. The LAO believes the Governor deserves credit for taking a careful approach to State budgeting by building reserves and paying down debts. The LAO believes the Governor should change the methodology for paying down mandated reimbursement claims and believe he should repay High School and Unified District first so that this debt obligation can be quickly reduced and/or eliminated.

## **State Economy**

According to the State Department of Finance (DOF), the State's economy is on the upswing. The DOF's most recent *Finance Bulletin*, dated April 2015, noted that preliminary general fund agency cash for March was \$652 million above the month's forecast of \$6.604 billion. Year-to-date general fund revenues through April are \$1.286 billion above the Governor's budget forecast of \$71.962 billion. The Department of Finance has indicated that there are a number of factors contributing to the growth. Personal income tax (PIT) revenues through March are \$956 million above forecast. Sales and use taxes are up slightly above forecast by \$179 million, while corporate taxes are above forecast by \$163 million. Real estate continues to be a bright spot in the California economy, with median home prices of existing, single-family homes increasing up year-over-year.

The Employment Development Department reported that California added 29,400 nonfarm jobs in February, 2015. The State's unemployment rate fell to 6.7% in February and represents the lowest rate in over 5 years. The DOF has cited these as factors that are bolstering California's growth.

## **ESUHSD 2015-2016 Fiscal Overview**

The 2015-16 Budget was developed under the new LCFF law. The District's 2015-16 Budget reflects increased funding by the State and the strategic restoration of programs and services.

The District has committed almost \$4 million in ongoing revenue to hire 72.8 new staff to support the District's Local Control Accountability Plan (LCAP) and strategic restoration efforts. The majority of the positions or 66.8 FTEs will be new certificated staff positions, such as counselors, librarians, and teachers to support common core and class size restoration. The District is also adding additional FTE's in CSEA positions, such as support services technicians, maintenance staff, and custodians to provide additional support to the sites. The remaining positions will be provided at the District Office to support transportation operations and marketing and communications.

Although the District is projecting increased funding over the next 3 years, deficit spending (i.e. expenses exceeding revenues) is expected to continue. For fiscal year 2015-16, the District is projecting a budget surplus of \$12.1 million, and deficits totaling (\$9.7) million, and (\$11.6) million in fiscal year 2015-16, 2016-17, and 2017-18, respectively. The District is currently estimating a (\$11.1) million deficit for the current fiscal year ending June 30, 2015, and an ending unrestricted fund balance of \$34.5 million. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs. The District is anticipating a continuing increase of revenues from the State as the LCFF Gap closure continues toward full implementation.

In light of the Governor's fiscal year 2015-16 budget proposal with May Revisions and potential legislative compromise, the District is expecting revenues to remain as is or to improve slightly. The District's budget does reflect the full implementation of class size restoration by FY 2016-17. The District is planning to pay post-employment retiree benefits totaling \$4 million for Other Post-Employment Benefits (OPEB) from Fund 71 OPEB Irrevocable Trust to provide for general fund relief and augmentation. At budget adoption, the District's unrestricted reserves total \$46 million and represent 18.88% for unrestricted general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves, including Fund 17 that could be used for any purpose to fund District operations. At the present time, salary negotiation considerations have not been included in the 2015-16 adopted budget. The budget will be updated once salary negotiations have concluded.

The District's CBEDS enrollment is projected to decline considerably in FY 2015-16 from 23,685 to 23,218 which represents a decrease of 467 students. The projected P-2 Average Daily Attendance (ADA) estimate for FY 2015-16 totals 22,279 and represents a decrease of 440 funded ADA. The decline in enrollment is expected to rebound slightly beginning in FY 2016-17 before suffering another major decrease in FY 2018-19.

## **Revenue Summary**

### **Local Control Funding Formula (LCFF)**



The Local Control Funding Formula replaced the former Revenue Limit (RL) funding model, which had been the basis of funding for California school districts for over 20 years. The local control funding model provides an equal base grant per pupil across the 4 grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our fiscal year 2015-16 base grant totals \$8,578 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free and reduced lunch eligible, English Language Learners (ELL), and Foster Youth. In addition, the LCFE provides an additional concentration grant for eligible students exceeding 55% of enrollment. At budget adoption, the District's enrollment for targeted eligible students totals an estimated 53.82%.

The District's local control base, including supplemental funding, at budget adoption totals \$213 million and represents an increase of \$19.6 million over fiscal year 2014-15 estimated.

## **Revenues – Federal/Other State/Other Local**

### **Federal Revenues**

The District's Federal revenues are projected to decrease by \$954k in fiscal year 2015-16 as compared to the 2014/15 fiscal year. Federal revenues are expected to decrease as a result of a reduction in Special Education deferred revenues of IDEA, mental health, and Title III revenues.

### **Other State/Other Local**

Other State revenues are estimated to increase by \$11.9 million. The increase in Other State revenues is estimated at \$11.9 million and is primarily a result of an increase in one-time discretionary revenue at \$601 per ADA and other adjustments. The local revenues are projected to decrease by \$3.7 million due to the loss of one-time revenues for the Microsoft voucher and renewal energy incentive funds.

### **Contribution to Special Education & Other Transfers**

Contributions for special education related expenses are projected to increase by an estimated \$4.1 million in fiscal year 2015-16. The increase is mainly a result of additional expenses related to special education delivery.

## **Expenditure Summary**

The District's total estimated expenditures for fiscal year 2015-16 totals \$242 million and represents an increase of \$3.6 million from the current fiscal year. The District's certificated salaries are projected to increase by almost \$3.59 million in fiscal year 2015-16 due to the addition of 63 new certificated FTE positions related to the LCAP, strategic restoration, and step and column increases. Classified salaries are expected to increase by \$537k due to the addition of 4 new FTEs in classified positions and 2 new FTEs in classified management positions related to strategic restoration, routine restricted maintenance positions, and step increases. Employee benefits are expected to increase by \$1.19 million based on the increased costs for new FTEs and

related health and benefit increases. The other notable areas of expenditure increases was in books and supplies which declined by \$1.9 million primarily as a result of the loss in one-time Common Core funding.

## **Ending Balance Summary**

The adopted budget projects a 2015-16 unrestricted ending fund balance of approximately \$46 million. The ending fund balance is projected to increase by \$11.3 million between fiscal year 2014-15 and fiscal year 2015-16. The State requires a district our size to maintain an ending reserve equal to 3% of total expenditures and other uses.

The District’s ending fund balance designations are as follows:

### **Designations**

Revolving Cash	\$ 2,500
Stores	\$ 159,435
Economic Uncertainty 3% (Fund 17)	\$ 7,597,743
Supplemental (LCAP)	\$ 614,433
Legally Restricted (Categorical)	\$ 1,469,791
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – (Budget Balancing)	\$ <u>37,189,674</u>

**Total Designations** **\$ 47,533,576**

**Reserve % - Unrestricted Reserves (including Fund 17) totals 18.88% of General Fund**

## **General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carryover provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of budget adoption, the projected restricted general fund carryover is \$1,469,791.

## **Cafeteria Fund 61/Other Funds**

The fiscal year 2015-16 budget indicates that the District’s cafeteria fund is projected to have a deficit of (\$506,965). In FY 2014-15, the District initiated a consultant study to review the food service program and a number of recommendations were adopted from the report. The Board has supported a number of cost saving and revenue measures over the past two years that were intended to reduce the need for increased contributions from the general fund.

The program deficit is projected to increase due to a continued loss of participation in the program and a slow start to the new supper program. The program started FY 2014-15 with

about 1,000 fewer free and reduced lunch applications, as compared, to the previous year. As a result of these set-backs, the food service program (Fund 61) deficit is expected to continue. The new supper program is expected to pay huge dividends for the District once it is fully implemented. In addition, the District is hiring a new Transportation Supervisor so that the General Services Director can concentrate more on the food service operation. There have been no other major changes to other funds.

## Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, and Migrant Education students throughout the District. As part of the District’s Local Control Accountability Plan, the District is planning to hire 65.6 new FTEs to provide for counseling, common core math, and class size reduction. The LCFF (supplemental) revenue of \$12.1 million is augmented by funds previously designated for EIA totaling \$2.7 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$14.8 million.

<b>Components</b>	<b>EIA (Supplemental)</b>	<b>LCFF (Supplemental)</b>	<b>Total (Supplemental)</b>
Revenues	\$2,681,032	\$12,126,162	\$14,807,194
Expenses	\$2,821,030	\$12,283,636	\$15,104,666
Net Increase (Decrease)	(\$139,998)	(\$157,474)	(\$297,472)
Beginning Balance	\$901,016	\$1,055,370	\$1,956,386
<b>Ending Balance (est.)</b>	<b>\$761,018</b>	<b>\$897,896</b>	<b>\$1,658,914</b>

## Multi-Year Financial Projection

The 2015-16 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the District is able to maintain its’ statutory reserve throughout the forecast period. The Governor’s May Revisions are currently being considered by the legislature and will be presented to the Governor for consideration. Once the Governor has adopted the State budget, the District will revise the adopted budget to reflect passage of the State budget with updated budgetary assumptions. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS contributions, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

**Multi-Year Financial Projection Summary for the General Fund:**

<b>Components (Combined)</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Revenues	\$254,428,550	\$245,436,269	\$252,305,773
Expenses	\$242,306,640	\$255,165,439	\$263,916,048
Excess (Deficiency) of Revenues over Expenses	\$12,121,910	(\$9,729,171)	(\$11,610,275)
Other Sources/Uses	(\$759,965)	(\$789,965)	\$2,040,035
Net Increase (Decrease) in Fund Balance	\$11,361,945	(\$10,519,136)	(\$9,570,240)
Beginning Balance	\$28,411,953	\$39,773,898	\$29,254,762
Ending Balance before Reserve	\$39,773,898	\$29,254,762	\$19,684,522
General Fund Reserves & F/17	\$7,759,678	\$7,850,460	\$8,111,968
<b>Ending Fund Balance (Est.)</b>	<b>\$47,533,576</b>	<b>\$37,105,222</b>	<b>\$27,796,490</b>
<b>Reserve %</b>	<b>18.88%</b>	<b>13.93%</b>	<b>9.66%</b>

**Final Comments**

The recommendation to the Governing Board is to adopt a positive certification for the adopted budget. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance. At the time of this writing, the Governor’s budget package has yet to be approved by the legislature or signed by the Governor. The Governor is proposing some major revisions to his original budget proposal which will bring unprecedented revenues to K-12 districts. Once the legislature completes its review of the Governor’s May Revisions, a compromise will be provided for the Governor’s consideration. It is expected that the final budget will closely mirror the Governor’s budget and may include some additional enhancements. In any event, the District is still expected to experience a significant increase in expenditures totaling an estimated \$34 million over 3 years as a result of a significant increase in the LCFE gap percentages. As a result of the Governor’s recommendation, the District has accelerated its timeline for class size and strategic restoration efforts. Class size will finally be restored to its pre-recession level by the 2016-17 fiscal year. This is truly significant given the other strategic restoration efforts that have occurred over the last few years including the elimination of furlough days, two straight years of salary increases for staff, and strategically restoring almost 175 positions at primarily sites.

Although increased funding has allowed the District to make great strides in restoring programs and services, there are realities that we must be mindful of. For one, our District reserves have been instrumental in carrying the District through very tough economic times and we must do a good job in preserving our reserves to carry us through the next economic downturn. Our enrollment which drives most of our funding has continued to deteriorate and continues to impact and plague the District's finances. The District is expecting a major drop in enrollment in FY 2018-19 and we must be vigilant in our fiscal planning so that we can manage for the loss. Another impending event scheduled for January 2018 is the implementation of the "Cadillac tax" as part of the Affordable Care Act. The District is projected to pay an excise tax beginning in 2018 due to our current healthcare cost provided to our employees is higher than the affordable care act limits. The District is also pressured by increased costs for special education services and retiree benefits costs. Lastly, although District revenues are at their highest level in over 6 years, the District is still projected to deficit spend in fiscal year 2016-17 and 2017-18. For all of the reasons, the District will continue to be careful and strategic in balancing expectations with our fiscally realities.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget. We believe the Governor's budget does reflect his continued confidence in the economy. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

**Thanks to our Board, staff, parents, and stakeholders for their continued support!**

*Marcus Battle*

# **SECTION 1**

## **2015-16 Budget Development Assumptions**

# 2015-16 Budget Development Assumptions

## Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2015-16 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) Dartboard which provides officially recognized financial information for budgetary reporting. The District’s budgetary methodology encompassed the following assumptions for developing the fiscal year (FY) 2015-16 budget:

- The District took a modified zero-based budget approach whereby all budget allocations were reviewed line-by-line to determine whether the expense continued to be warranted;
- The District questioned and/or validated all new requests for expenditures increases;
- The District held the line on expenses and budgetary increases to the best extent possible and all budgetary increases were reviewed on a case-by-case basis – most increases were made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increased costs of debt service and for new maintenance and service agreements;
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan (LCAP);
- The District provided a full engagement process on the budget and solicited input from all stakeholders including school sites, district department, cabinet, and the community-at-large;

The financial assumptions upon which the 2015-16 budget report is based are as follows:

### **REVENUE HIGHLIGHTS**

- Overall, total general fund revenues (restricted and unrestricted) are expected to increase by \$26.9 million over FY 2014 -15
- Local Control Funding Formula expected to increase by \$868 per Average Daily Attendance (ADA) with \$592.85 attributable to the LCFF base and \$275.15 for supplemental allocation
- Cost of living allowance (COLA) is equal to 1.02% or \$1.95 million

- Budget is based upon the new Local Control Funding Formula and is still based upon projected enrollment and Average Daily Attendance (ADA) factor. For ESUHSD, the District is projecting funding an ADA of 22,711. The State allows the district to be funded off the higher ADA for either the current year or the prior fiscal year
- Lottery (unrestricted) income is based upon a projection of \$128 per ADA
- The Governor's appropriated a new one-time discretionary funding about \$601 per ADA or \$13.6 million in his 2015-16 budget or May revision proposal

## **EXPENDITURES**

- The general Adult Education Program is budgeted in Adult Education fund instead of in general fund due to the Governor's dedicated funding to Adult Education as part of a Block Grant beginning FY 2015-16
- Overall, total general fund expenses (restricted and unrestricted) are expected to increase by \$3.6 million over FY 2015-16
- The District is adding a total of 81.80 FTEs new position which include 9.0 FTEs CSEA, 69.80 FTEs ESTA, 2.0 FTEs classified managers, and 1.0 FTE certificated administrators for restoring the class size, enforcing the implementation of the Common Core and LCAP, Special Education requirements, site support, and Ed Center Reorganization
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees
- STRS rate increased from 8.88% to 10.73% and PERS rate increased from 11.77% to 11.85%
- Health and Welfare benefits are budgeted at 3% increase for FY 2015-16, and 6% for the next two future years
- Utilities and communication expenses are projected to increase by 10%



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2015 / 16 Proposed Budget**  
**Budget Assumption**

	Statewide	2014 / 15	2014 / 15	2015 / 16
Description	Assumptions	Second Interim	Estimated Actual	Proposed Budget
<b>Based on SSC Dartboard</b>				
Statutory COLA		0.85%	0.85%	1.02%
LCFF Target Base		8,491	8,491	8,578
LCFF CTE		221	221	223
LCFF Unduplicated Count Percentage		53.79%	53.89%	53.82%
LCFF Approved Funding Rate (GAP)		29.15%	29.97%	53.08%
LCFF Entitlement (net of prior year adjustment)		193,265,720	193,871,205	213,495,630
California CPI		1.80%	1.40%	2.20%
Lottery Per ADA	Unrestricted	128	128	128
	Restricted	34	34	34
Mandate Cost Block Grant per ADA		56	56	56
One Time Mandate Cost Reimbursement			1,495,955	0
One Time Discretionary Revenue				13,654,119
CSI Energy Renewal Incentive Revenue		2,565,000	2,565,000	1,110,400
Microsoft Voucher Revenue			879,711	0
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,683	23,683	23,218
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,698	22,719	22,711
		249	249	250
<b>Salary Step and Column % Increases:</b>				
Certificated		1.50%	1.50%	1.50%
Classified		2.00%	2.00%	2.00%
Management		1.50%	1.50%	1.50%
<b>Negotiated Salary Increases (All Employee Groups)</b>				
		5.00%	5.00%	
<b>General Adult Ed Expense Budget Transfer to Adult Ed (F11)</b>				
Increase/(Decrease) Teacher FTEs due to Enrollment Changes		5,206,341	5,033,306	0 <b>(15.6 FTEs)</b>
<b>New Positions Added for LCAP &amp; Others</b>				
Teachers for Class Size Adjustment				47.6 FTEs
Other Certificated		57.70 FTEs	57.70 FTEs	22.20 FTEs
Classified		40.50 FTEs	40.50 FTEs	9.00 FTEs
Administrators		4.0 FTEs	4.0 FTEs	1.00 FTEs
Classified Manager		1.0 FTE	1.0 FTE	2.00 FTEs
Confidential		1.0 FTE	1.0 FTE	
<b>Benefits:</b>				
STRS		8.88%	8.88%	10.73%
PERS		11.77%	11.77%	11.85%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		1.98%	1.98%	1.8783%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		6.00%	6.00%	3.00%
<b>Supplemental Employee Retirement Plan (SERP)</b>				
		1,076,485	1,076,485	1,076,485
<b>Operations:</b>				
Board Election Cost		423,269	289,632	0
OPEB Debt Payment		2,022,505	2,022,505	2,062,303
<b>Fund Transfer in/(out):</b>				
Transfer from OPEB (F20 / F71)		2,480,053	2,480,513	4,000,000
Transfer from General Reserve (F17)		4,700,000	4,700,000	0
Transfer to Deferred Maint (F14)		<b>(500,000)</b>	0	0
Transfer to Restr. Routine Maint.		<b>(5,750,000)</b>	<b>(5,750,000)</b>	7,422,000
Transfer to Child Development Fd (F12)				<b>(153,000)</b>
Transfer to Child Nutrition Svc. (F61)		<b>(755,289)</b>	<b>(755,289)</b>	<b>(506,965)</b>
Transfer to Property & Liabilities Fd (F67)		<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>

# **SECTION 2**

2014-15 Estimated Actual vs.  
2015-16 Adopted Budget  
Comparative Analysis  
(General and Restricted Funds)

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund 2015/16 Preliminary Budget and Multi-Years Projection**

Categories	2014/15 Second Interim			2014/15 Estimated Actual			2015/16 Proposed Budget			Variance Proposed Bud to Est Act
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>										
LCFF	193,265,720	0	193,265,720	193,841,560	0	193,841,560	213,495,630	0	213,495,630	19,654,070
Federal	181,062	12,846,320	13,027,382	180,328	12,792,050	12,972,378	180,328	11,837,514	12,017,842	(954,536)
Other State	6,231,678	3,614,527	9,846,205	6,233,460	3,755,523	9,988,983	17,873,388	4,086,182	21,959,570	11,970,587
Local	5,717,215	4,121,514	9,838,729	6,472,198	4,216,481	10,688,679	4,155,199	2,800,309	6,955,508	(3,733,171)
<b>Total Revenues</b>	<b>205,395,675</b>	<b>20,582,361</b>	<b>225,978,036</b>	<b>206,727,546</b>	<b>20,764,054</b>	<b>227,491,600</b>	<b>235,704,545</b>	<b>18,724,005</b>	<b>254,428,550</b>	<b>26,936,950</b>
<b>Expenditures</b>										
Certificated Salaries	95,488,054	18,030,105	113,518,159	95,739,558	17,807,533	113,547,091	99,370,019	17,773,336	117,143,355	3,596,264
Classified Salaries	21,064,564	9,282,317	30,346,881	20,700,426	8,854,101	29,554,527	20,854,690	9,237,625	30,092,315	537,788
Employee Benefits	47,360,223	12,963,155	60,323,378	47,100,648	12,570,625	59,671,273	47,525,439	13,339,353	60,864,793	1,193,520
Books & Supplies	2,430,810	5,934,222	8,365,032	2,271,492	6,088,395	8,359,887	2,335,608	4,074,736	6,410,344	(1,949,543)
Operation & Contracted Services	13,638,281	7,238,813	20,877,094	14,345,898	7,409,972	21,755,870	14,027,153	7,417,020	21,444,173	(311,697)
Capital Outlay	50,151	240,436	290,587	40,151	144,445	184,596	50,000	1,020,822	1,070,822	886,226
Other Outgo & ROC/P Transfer	3,791,219	143,753	3,934,972	3,745,409	197,497	3,942,906	3,796,129	114,802	3,910,931	(31,975)
Direct Support/Indirect Costs	(3,350,612)	2,969,974	(380,638)	(3,190,173)	2,810,374	(379,799)	(3,526,381)	2,833,985	(692,396)	(312,597)
Debt Services	2,022,505	0	2,022,505	2,022,505	0	2,022,505	2,062,303	0	2,062,303	39,798
<b>Total Expenditures</b>	<b>182,495,195</b>	<b>56,802,775</b>	<b>239,297,970</b>	<b>182,775,914</b>	<b>55,882,942</b>	<b>238,658,856</b>	<b>186,494,960</b>	<b>55,811,680</b>	<b>242,306,640</b>	<b>3,647,784</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>22,900,480</b>	<b>(36,220,414)</b>	<b>(13,319,934)</b>	<b>23,951,632</b>	<b>(35,118,888)</b>	<b>(11,167,256)</b>	<b>49,209,585</b>	<b>(37,087,675)</b>	<b>12,121,910</b>	<b>23,289,166</b>
<b>Other Sources / Uses</b>										
Subtract:										
Transfer to Child Nutrition Fund 61	755,289	0	755,289	1,406,701	0	1,406,701	659,965	0	659,965	(746,736)
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000	0
Add:										
Transfer from OPEB Fund F20	2,480,053		2,480,053	2,480,513		2,480,513	0		0	(2,480,513)
Transfer from Gen Reserve F17 & Others	4,700,000		4,700,000	4,700,000	716,740	5,416,740	0	0	0	(5,416,740)
Transfer to F14, Deferred Maint.	(500,000)		(500,000)	0		0	0		0	0
Contribute to Special Ed	(26,565,017)	26,565,017	0	(25,365,711)	25,365,711	0	(29,547,222)	29,547,222	0	0
Contribute to Restr Routine Maintenance	(5,750,000)	5,750,000	0	(5,750,000)	5,750,000	0	(7,422,000)	7,422,000	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(3,589,773)</b>	<b>(3,905,397)</b>	<b>(7,495,170)</b>	<b>(1,490,267)</b>	<b>(3,286,437)</b>	<b>(4,776,704)</b>	<b>11,480,398</b>	<b>(118,453)</b>	<b>11,361,945</b>	<b>16,138,649</b>
<b>BEGINNING BALANCE</b>	<b>28,313,976</b>	<b>4,874,681</b>	<b>33,188,657</b>	<b>28,313,976</b>	<b>4,874,681</b>	<b>33,188,657</b>	<b>26,823,709</b>	<b>1,588,244</b>	<b>28,411,953</b>	<b>(4,776,704)</b>
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>24,724,203</b>	<b>969,284</b>	<b>25,693,487</b>	<b>26,823,709</b>	<b>1,588,244</b>	<b>28,411,953</b>	<b>38,304,107</b>	<b>1,469,791</b>	<b>39,773,898</b>	<b>11,361,945</b>
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500	0
Stores	159,435		159,435	159,435		159,435	159,435		159,435	0
Fund 17, General Reserve	7,559,943		7,559,943	7,559,943		7,559,943	7,597,743		7,597,743	37,800
<b>ENDING FUND BALANCE</b>	<b>32,446,081</b>	<b>969,284</b>	<b>33,415,365</b>	<b>34,545,587</b>	<b>1,588,244</b>	<b>36,133,831</b>	<b>46,063,785</b>	<b>1,469,791</b>	<b>47,533,576</b>	<b>11,399,745</b>
	13.44%			14.32%			18.88%			

**EAST SIDE UNION HIGH SCHOOL DISTRICT  
General Fund 2015/16 Preliminary Budget**

**Ending Fund Balance Projection**

Categories	2014/15 Second Interim			2014/15 Estimated Actual			2015/16 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Stores	159,435		159,435	159,435		159,435	159,435		159,435
Site Projected Carryover	500,000		500,000	500,000		500,000	500,000		500,000
EIA & Supplemental	1,639,517		1,639,517	1,956,386		1,956,386	614,433		614,433
For Balancing Multi-year Projection	22,584,686		22,584,686	24,367,323		24,367,323	37,189,675		37,189,675
Fund 17, General Reserve	7,559,943		7,559,943	7,559,943		7,559,943	7,597,743		7,597,743
<b>Restricted Categorical Programs</b>									
Med Cal Reimbursement		598,683	598,683		875,745	875,745		572,745	572,745
Prop 39 Clean Energy		308,944	308,944		617,888	617,888		617,888	617,888
Restricted Lottery		34,610	34,610		0	0			0
Restricted Routine Maintenance		27,047	27,047		94,611	94,611		279,157	279,157
<b>ENDING FUND BALANCE</b>	<b>32,446,081</b>	<b>969,284</b>	<b>33,415,365</b>	<b>34,545,587</b>	<b>1,588,244</b>	<b>36,133,831</b>	<b>46,063,786</b>	<b>1,469,790</b>	<b>47,533,576</b>
	13.44%			14.32%			18.88%		

**East Side Union High School District  
Restricted General Fund**

Categories	2014/15 Second Interim			2014/15 Estimated Actual			2015/16 Proposed Budget			Variance Bud to Est Act
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
<b>Revenues</b>										
Revenue Limit	0	0	0	0	0	0	0	0	0	0
Federal	7,914,593	4,931,727	12,846,320	7,860,323	4,931,727	12,792,050	7,626,382	4,211,132	11,837,514	(954,536)
Other State	2,334,255	1,280,272	3,614,527	2,475,251	1,280,272	3,755,523	2,801,016	1,285,166	4,086,182	330,659
Local	3,446,690	674,824	4,121,514	2,912,897	1,303,584	4,216,481	3,249,396	(449,087)	2,800,309	(1,416,172)
<b>Total Revenues</b>	<b>13,695,538</b>	<b>6,886,823</b>	<b>20,582,361</b>	<b>13,248,471</b>	<b>7,515,583</b>	<b>20,764,054</b>	<b>13,676,794</b>	<b>5,047,211</b>	<b>18,724,005</b>	<b>(2,040,049)</b>
<b>Expenditures</b>										
Certificated Salaries	5,066,149	12,963,956	18,030,105	4,954,732	12,852,801	17,807,533	4,367,453	13,405,883	17,773,336	(34,197)
Classified Salaries	3,680,785	5,601,532	9,282,317	3,646,140	5,207,961	8,854,101	3,909,500	5,328,125	9,237,625	383,524
Employee Benefits	3,672,249	9,290,906	12,963,155	3,582,196	8,988,429	12,570,625	3,780,282	9,559,071	13,339,353	768,728
Books & Supplies	5,811,829	122,393	5,934,222	5,945,418	142,977	6,088,395	3,929,236	145,500	4,074,736	(2,013,659)
Operation & Contracted Services	3,761,673	3,477,140	7,238,813	3,670,391	3,739,581	7,409,972	3,308,624	4,108,396	7,417,020	7,048
Capital Outlay	240,436	0	240,436	144,445	0	144,445	1,020,822	0	1,020,822	876,377
Other Outgo	42,235	101,518	143,753	82,695	114,802	197,497	0	114,802	114,802	(82,695)
Direct Support/Indirect Costs	1,075,579	1,894,395	2,969,974	975,631	1,834,743	2,810,374	901,330	1,932,655	2,833,985	23,611
<b>Total Expenditures</b>	<b>23,350,935</b>	<b>33,451,840</b>	<b>56,802,775</b>	<b>23,001,648</b>	<b>32,881,294</b>	<b>55,882,942</b>	<b>21,217,247</b>	<b>34,594,433</b>	<b>55,811,680</b>	<b>(71,262)</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(9,655,397)</b>	<b>(26,565,017)</b>	<b>(36,220,414)</b>	<b>(9,753,177)</b>	<b>(25,365,711)</b>	<b>(35,118,888)</b>	<b>(7,540,453)</b>	<b>(29,547,222)</b>	<b>(37,087,675)</b>	<b>(1,968,787)</b>
<b>Other Sources / Uses</b>										
Transfer in / out	5,750,000	26,565,017	32,315,017	5,750,000	25,365,711	31,115,711	7,422,000	29,547,222	36,969,222	5,853,511
Contribution to Other Restr Resources	0		0	716,740		716,740	0		0	(716,740)
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(3,905,397)</b>	<b>0</b>	<b>(3,905,397)</b>	<b>(3,286,437)</b>	<b>0</b>	<b>(3,286,437)</b>	<b>(118,453)</b>	<b>0</b>	<b>(118,453)</b>	<b>3,167,984</b>
<b>BEGINNING BALANCE</b>	<b>4,874,681</b>	<b>0</b>	<b>4,874,681</b>	<b>4,874,681</b>	<b>0</b>	<b>4,874,681</b>	<b>1,588,244</b>	<b>0</b>	<b>1,588,244</b>	<b>(3,286,437)</b>
Fund Balance Adjustment to Unrestricted										
<b>ENDING FUND BALANCE</b>	<b>969,284</b>	<b>0</b>	<b>969,284</b>	<b>1,588,244</b>	<b>0</b>	<b>1,588,244</b>	<b>1,469,791</b>	<b>0</b>	<b>1,469,791</b>	<b>(118,453)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Unrestricted LCAP Supplemental 2015/16 Preliminary Budget and 2014/15 Estimated Actual**

Categories	2014/15 Second Interim			2014/15 Estimated Actual			2015/16 Proposed Budget		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
<b>Revenues</b>									
LCFF	2,681,032	5,713,661	8,394,693	2,681,032	5,880,568	8,561,600	2,681,032	12,126,162	14,807,194
Federal	0	0	0	0	0	0	0	0	0
Other State	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,681,032</b>	<b>5,713,661</b>	<b>8,394,693</b>	<b>2,681,032</b>	<b>5,880,568</b>	<b>8,561,600</b>	<b>2,681,032</b>	<b>12,126,162</b>	<b>14,807,194</b>
<b>Expenditures</b>									
Certificated Salaries	1,555,425	2,609,618	4,165,043	1,616,072	2,858,053	4,474,125	1,624,537	7,406,955	9,031,492
Classified Salaries	259,094	588,395	847,489	239,213	584,281	823,494	189,038	800,000	989,038
Employee Benefits	605,663	1,283,713	1,889,376	599,354	1,307,515	1,906,869	644,202	3,766,681	4,410,883
Books & Supplies	387,381	0	387,381	138,795	765	139,560	147,619	55,000	202,619
Operation & Contracted Services	556,509	222,700	779,209	499,904	74,584	574,488	215,634	255,000	470,634
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo & ROC/P Transfer	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>3,364,072</b>	<b>4,704,426</b>	<b>8,068,498</b>	<b>3,093,338</b>	<b>4,825,198</b>	<b>7,918,536</b>	<b>2,821,030</b>	<b>12,283,636</b>	<b>15,104,666</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(683,040)</b>	<b>1,009,235</b>	<b>326,195</b>	<b>(412,306)</b>	<b>1,055,370</b>	<b>643,064</b>	<b>(139,998)</b>	<b>(157,474)</b>	<b>(297,472)</b>
<b>Other Sources / Uses</b>			<b>0</b>			<b>0</b>			<b>0</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(683,040)</b>	<b>1,009,235</b>	<b>326,195</b>	<b>(412,306)</b>	<b>1,055,370</b>	<b>643,064</b>	<b>(139,998)</b>	<b>(157,474)</b>	<b>(297,472)</b>
<b>BEGINNING BALANCE</b>	<b>1,313,322</b>	<b>0</b>	<b>1,313,322</b>	<b>1,313,322</b>	<b>0</b>	<b>1,313,322</b>	<b>901,016</b>	<b>1,055,370</b>	<b>1,956,386</b>
<b>ENDING FUND BALANCE</b>	<b>630,282</b>	<b>1,009,235</b>	<b>1,639,517</b>	<b>901,016</b>	<b>1,055,370</b>	<b>1,956,386</b>	<b>761,018</b>	<b>897,896</b>	<b>1,658,914</b>

# **SECTION 3**

2015/16 – 2017/18 Enrollment  
Projections and Average Daily  
Attendance Update

**East Side Union High School District**

**Enrollment/ADA Projections Through 2017/18**

<b>Fiscal Year</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Grade</b>	<b>CBEDS Enrollment</b>								
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	6,180	5,930	5,962	5674	5767	5988	5602	5671	5644
10	6,404	6,056	5,933	5961	5683	5760	6020	5701	5733
11	6,575	6,129	6,019	5856	5999	5713	5783	6100	5742
12	6,457	6,101	5,992	6009	5874	5993	5582	5708	5992
Independent Study									
Post Seniors	93	122	122	124	156	174	174	174	174
NPS	51	47	49	62	53	57	57	57	57
<b>Total CBEDS Enrollment</b>	<b>25,760</b>	<b>24,385</b>	<b>24,077</b>	<b>23,686</b>	<b>23,532</b>	<b>23,685</b>	<b>23,218</b>	<b>23,411</b>	<b>23,342</b>
COE Sp Ed	252	263	266	274	274	245	245	245	245
<b>Proj P2 ADA *</b>	<b>23,632</b>	<b>23,159</b>	<b>22,816</b>	<b>22,524</b>	<b>22,659</b>	<b>22,719</b>	<b>22,279</b>	<b>22,462</b>	<b>22,396</b>
<b>Enrollment to ADA %</b>	<b>91.74%</b>	<b>94.97%</b>	<b>94.76%</b>	<b>95.09%</b>	<b>95.18%</b>	<b>94.94%</b>	<b>94.95%</b>	<b>94.95%</b>	<b>94.95%</b>

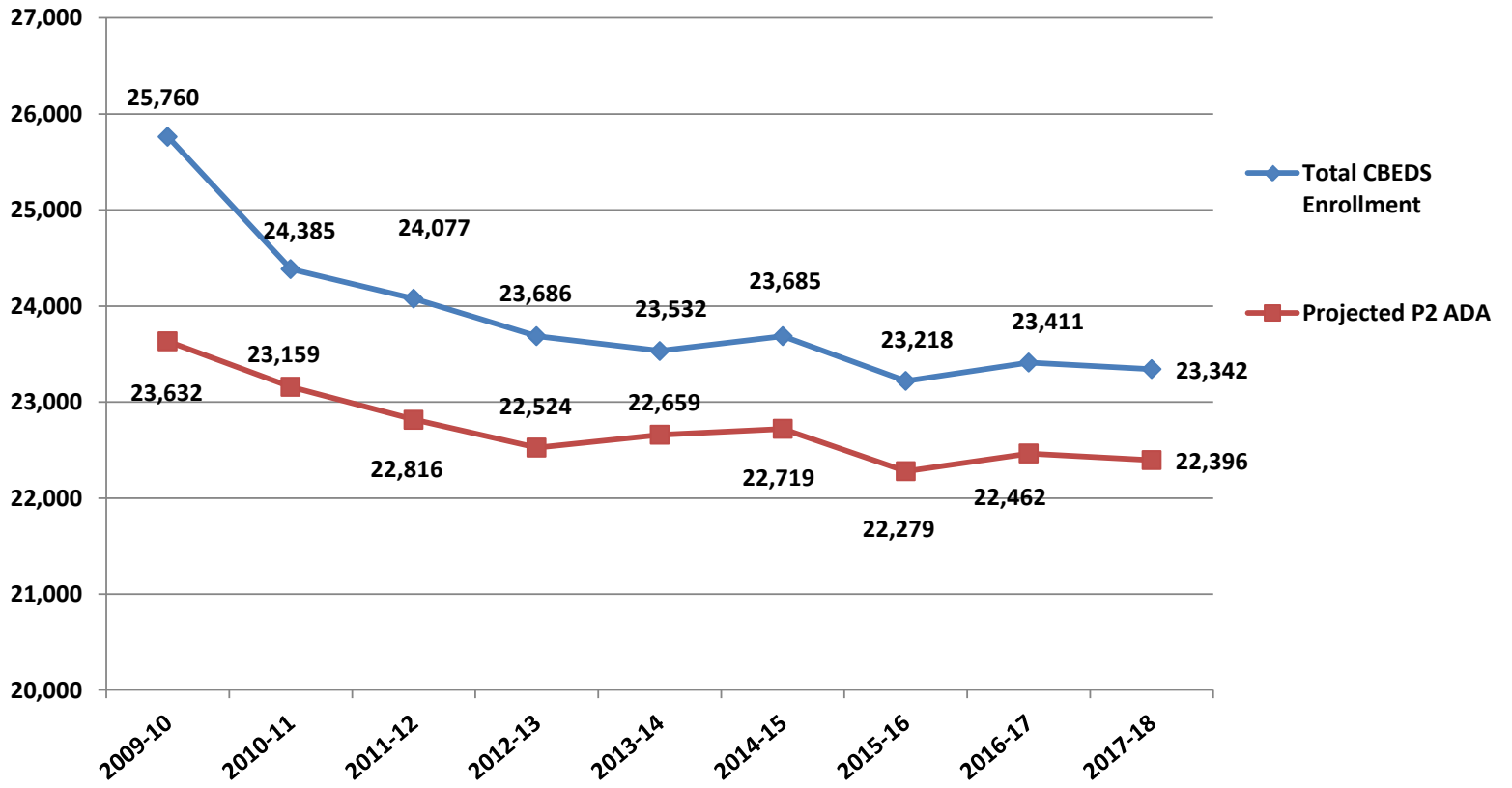
\* Including COE ADA for 2014/15 & forward

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.62%** of CBEDS enrollment.



## East Side Union High School District Enrollment / ADA Projections



# **SECTION 4**

## **2015/16 – 2017/18 Multi-Year Budget Assumptions and Budget Forecast**

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2015 / 16 Proposed Budget**  
**Budget Assumption**

	Statewide	2015 / 16	2016 / 17	2017 / 18
Description	Assumptions	Proposed Budget	Projection	Projection
<b>Based on SSC Dartboard</b>				
Statutory COLA		1.02%	1.600%	2.480%
LCFF Target Base		8,578	8,715	8,931
LCFF CTE		223	227	232
LCFF Unduplicated Count Percentage		53.82%	53.17%	53.42%
LCFF Approved Funding Rate (GAP)		53.08%	37.40%	36.70%
LCFF Entitlement (net of prior year adjustment)		213,495,630	219,074,564	225,685,017
California CPI		2.20%	2.40%	2.60%
Lottery Per ADA	Unrestricted	128	128	128
	Restricted	34	34	34
Mandate Cost Block Grant per ADA		56	56	56
One Time Mandate Cost Reimbursement		0		
One Time Discretionary Revenue		13,654,119		
CSI Energy Renewal Incentive Revenue		1,110,400		
Enrollment (CBEDS) Projected		23,218	23,411	23,342
with NPS and Post Seniors				
Proj Funded Average Daily Attendance (ADA)		22,711	22,462	22,453
with East Side Special Ed ADA in County Program		250	250	250
<b>Salary Step and Column % Increases:</b>				
Certificated		1.50%	1.50%	1.50%
Classified		2.00%	2.00%	2.00%
Management		1.50%	1.50%	1.50%
<b>Negotiated Salary Increases (All Employee Groups)</b>				
General Adult Ed Expense Budget Transfer to Adult Ed (F11)		0	0	0
Increase/(Decrease) Teacher FTEs due to Enrollment Changes		(15.6 FTEs)	6.40 FTEs	(2.40 FTEs)
<b>New Positions Added for LCAP &amp; Others</b>				
Teachers for Class Size Adjustment		47.6 FTEs	22.8 FTEs	
Other Certificated		22.20 FTEs	1.0 FTE	
Classified		9.00 FTEs	5.0 FTEs	
Administrators		1.00 FTEs		
Classified Manager		2.00 FTEs	1.0 FTE	
Confidential				
<b>Benefits:</b>				
STRS		10.73%	12.58%	14.43%
PERS		11.85%	13.05%	16.60%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		1.8783%	1.8783%	1.8783%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		3.00%	6.00%	6.00%
Supplemental Employee Retirement Plan (SERP)		1,076,485	1,076,485	0
<b>Operations:</b>				
Board Election Cost		0	290,000	290,000
OPEB Debt Payment		2,062,303	2,103,993	2,142,316
<b>Fund Transfer in/(out):</b>				
Transfer from OPEB (F20 / F71)		4,000,000	4,000,000	3,000,000
Transfer from Self Insurance (F68)				3,000,000
Transfer to Restr. Routine Maint.		7,422,000	7,700,000	8,000,000
Transfer to General Reserve (F17)			(30,000)	(200,000)
Transfer to Child Development Fd (F12)		(153,000)	(153,000)	(153,000)
Transfer to Child Nutrition Svc. (F61)		(506,965)	(656,965)	(656,965)
Transfer to Property & Liabilities Fd (F67)		(100,000)	(100,000)	(100,000)

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund 2015/16 Preliminary Budget and Multi-Years Projection**

Categories	2015/16 Proposed Budget			2016/17 Projection			2017/18 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	213,495,630	0	213,495,630	219,074,564	0	219,074,564	225,685,017	0	225,685,017
Federal	180,328	11,837,514	12,017,842	180,328	11,837,514	12,017,842	180,328	12,137,514	12,317,842
Other State	17,873,388	4,086,182	21,959,570	4,234,494	4,100,715	8,335,209	4,222,132	4,110,405	8,332,537
Local	4,155,199	2,800,309	6,955,508	3,044,799	2,963,855	6,008,654	3,044,799	2,925,578	5,970,377
<b>Total Revenues</b>	<b>235,704,545</b>	<b>18,724,005</b>	<b>254,428,550</b>	<b>226,534,185</b>	<b>18,902,084</b>	<b>245,436,269</b>	<b>233,132,276</b>	<b>19,173,497</b>	<b>252,305,773</b>
<b>Expenditures</b>									
Certificated Salaries	99,370,019	17,773,336	117,143,355	102,882,439	18,039,936	120,922,375	104,269,676	18,310,535	122,580,211
Classified Salaries	20,854,690	9,237,625	30,092,315	21,640,159	9,422,277	31,062,436	22,072,962	9,610,623	31,683,585
Employee Benefits	51,525,439	13,339,353	64,864,793	56,945,718	14,377,562	71,323,281	60,762,229	15,672,087	76,434,316
OPEB Expense Transfer to F71	(4,000,000)		(4,000,000)	(4,000,000)		(4,000,000)	(3,000,000)		(3,000,000)
Books & Supplies	2,335,608	4,074,736	6,410,344	2,435,608	4,139,236	6,574,844	2,595,608	4,139,236	6,734,844
Operation & Contracted Services	14,027,153	7,417,020	21,444,173	15,000,845	7,649,286	22,650,131	15,752,905	7,891,666	23,644,571
Capital Outlay	50,000	1,020,822	1,070,822	50,000	1,020,822	1,070,822	50,000	80,000	130,000
Other Outgo & ROC/P Transfer	3,796,129	114,802	3,910,931	3,796,129	114,802	3,910,931	3,796,129	114,802	3,910,931
Direct Support/Indirect Costs	(3,526,381)	2,833,985	(692,396)	(3,345,987)	2,892,613	(453,374)	(3,345,987)	3,001,261	(344,726)
Debt Services	2,062,303	0	2,062,303	2,103,993	0	2,103,993	2,142,316	0	2,142,316
<b>Total Expenditures</b>	<b>186,494,960</b>	<b>55,811,680</b>	<b>242,306,640</b>	<b>197,508,904</b>	<b>57,656,535</b>	<b>255,165,439</b>	<b>205,095,838</b>	<b>58,820,210</b>	<b>263,916,048</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>49,209,585</b>	<b>(37,087,675)</b>	<b>12,121,910</b>	<b>29,025,281</b>	<b>(38,754,452)</b>	<b>(9,729,171)</b>	<b>28,036,438</b>	<b>(39,646,713)</b>	<b>(11,610,275)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to CNS, F61 & Educare F12	659,965	0	659,965	659,965	0	659,965	659,965	0	659,965
Transfer to Properties/Liab Fund F67	100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Transfer to General Reserve F17	0	0	0	30,000	0	30,000	200,000	0	200,000
Add:									
Transfer from Self Insurance Fund - F68	0	0	0	0	0	0	3,000,000	0	3,000,000
Contribute to Special Ed	(29,547,222)	29,547,222	0	(30,865,085)	30,865,085	0	(32,409,651)	32,409,651	0
Contribute to Restr Routine Maintenance	(7,422,000)	7,422,000	0	(7,700,000)	7,700,000	0	(8,000,000)	8,000,000	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>11,480,398</b>	<b>(118,453)</b>	<b>11,361,945</b>	<b>(10,329,769)</b>	<b>(189,367)</b>	<b>(10,519,136)</b>	<b>(10,333,178)</b>	<b>762,938</b>	<b>(9,570,240)</b>
<b>BEGINNING BALANCE</b>	<b>26,823,709</b>	<b>1,588,244</b>	<b>28,411,953</b>	<b>38,304,107</b>	<b>1,469,791</b>	<b>39,773,898</b>	<b>27,974,338</b>	<b>1,280,425</b>	<b>29,254,762</b>
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>38,304,107</b>	<b>1,469,791</b>	<b>39,773,898</b>	<b>27,974,338</b>	<b>1,280,425</b>	<b>29,254,762</b>	<b>17,641,159</b>	<b>2,043,363</b>	<b>19,684,522</b>
Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
Stores	159,435		159,435	159,435		159,435	159,435		159,435
Fund 17, General Reserve	7,597,743		7,597,743	7,688,525		7,688,525	7,950,033		7,950,033
<b>ENDING FUND BALANCE</b>	<b>46,063,785</b>	<b>1,469,791</b>	<b>47,533,576</b>	<b>35,824,797</b>	<b>1,280,425</b>	<b>37,105,222</b>	<b>25,753,128</b>	<b>2,043,363</b>	<b>27,796,490</b>

18.88%

13.93%

9.66%

**EAST SIDE UNION HIGH SCHOOL DISTRICT  
General Fund 2015/16 Preliminary Budget**

**Ending Fund Balance Projection**

Categories	2015/16 Proposed Budget			2016/17 Projection			2017/18 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	2,500		2,500	2,500		2,500	2,500		2,500
District Warehouse Stores	159,435		159,435	159,435		159,435	159,435		159,435
Site Projected Carryover	500,000		500,000	500,000		500,000	500,000		500,000
EIA & Supplemental	614,433		614,433	614,433		614,433	614,433		614,433
For Balancing Multi-year Projection	37,189,675		37,189,675	26,859,904		26,859,904	16,526,726		16,526,726
Fund 17, General Reserve	7,597,743		7,597,743	7,688,525		7,688,525	7,950,033		7,950,033
<b>Restricted Categorical Programs</b>									
Med Cal Reimbursement		572,745	572,745		200,000	200,000		300,000	300,000
Prop 39 Clean Energy		617,888	617,888		617,888	617,888		617,888	617,888
Restricted Lottery			0			0			0
Restricted Routine Maintenance		279,157	279,157		462,537	462,537		1,125,475	1,125,475
<b>ENDING FUND BALANCE</b>	<b>46,063,786</b>	<b>1,469,790</b>	<b>47,533,576</b>	<b>35,824,797</b>	<b>1,280,425</b>	<b>37,105,222</b>	<b>25,753,127</b>	<b>2,043,363</b>	<b>27,796,490</b>
	18.88%			13.93%			9.66%		

**East Side Union High School District  
Restricted General Fund**

Categories	2015/16 Proposed Budget			2016/17 Projection			2017/18 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
Revenue Limit	0	0	0	0	0	0	0	0	0
Federal	7,626,382	4,211,132	11,837,514	7,626,382	4,211,132	11,837,514	7,926,382	4,211,132	12,137,514
Other State	2,801,016	1,285,166	4,086,182	2,815,549	1,285,166	4,100,715	2,825,239	1,285,166	4,110,405
Local	3,249,396	(449,087)	2,800,309	3,449,396	(485,541)	2,963,855	3,449,396	(523,818)	2,925,578
<b>Total Revenues</b>	<b>13,676,794</b>	<b>5,047,211</b>	<b>18,724,005</b>	<b>13,891,327</b>	<b>5,010,757</b>	<b>18,902,084</b>	<b>14,201,017</b>	<b>4,972,480</b>	<b>19,173,497</b>
<b>Expenditures</b>									
Certificated Salaries	4,367,453	13,405,883	17,773,336	4,432,965	13,606,971	18,039,936	4,499,459	13,811,076	18,310,535
Classified Salaries	3,909,500	5,328,125	9,237,625	3,987,690	5,434,587	9,422,277	4,067,444	5,543,179	9,610,623
Employee Benefits	3,780,282	9,559,071	13,339,353	4,100,552	10,277,010	14,377,562	4,496,459	11,175,628	15,672,087
Books & Supplies	3,929,236	145,500	4,074,736	4,009,236	130,000	4,139,236	4,009,236	130,000	4,139,236
Operation & Contracted Services	3,308,624	4,108,396	7,417,020	3,338,624	4,310,662	7,649,286	3,368,624	4,523,042	7,891,666
Capital Outlay	1,020,822	0	1,020,822	1,020,822	0	1,020,822	80,000	0	80,000
Other Outgo	0	114,802	114,802	0	114,802	114,802	0	114,802	114,802
Direct Support/Indirect Costs	901,330	1,932,655	2,833,985	890,805	2,001,808	2,892,613	916,857	2,084,404	3,001,261
<b>Total Expenditures</b>	<b>21,217,247</b>	<b>34,594,433</b>	<b>55,811,680</b>	<b>21,780,694</b>	<b>35,875,842</b>	<b>57,656,535</b>	<b>21,438,079</b>	<b>37,382,131</b>	<b>58,820,210</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(7,540,453)</b>	<b>(29,547,222)</b>	<b>(37,087,675)</b>	<b>(7,889,367)</b>	<b>(30,865,085)</b>	<b>(38,754,452)</b>	<b>(7,237,062)</b>	<b>(32,409,651)</b>	<b>(39,646,713)</b>
<b>Other Sources / Uses</b>									
Transfer in / out	7,422,000	29,547,222	36,969,222	7,700,000	30,865,085	38,565,085	8,000,000	32,409,651	40,409,651
Contribution to Other Restr Resources									
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(118,453)</b>	<b>0</b>	<b>(118,453)</b>	<b>(189,367)</b>	<b>0</b>	<b>(189,367)</b>	<b>762,938</b>	<b>0</b>	<b>762,938</b>
<b>BEGINNING BALANCE</b>	<b>1,588,244</b>	<b>0</b>	<b>1,588,244</b>	<b>1,469,791</b>	<b>0</b>	<b>1,469,791</b>	<b>1,280,424</b>	<b>0</b>	<b>1,280,424</b>
Fund Balance Adjustment to Unrestricted									
<b>ENDING FUND BALANCE</b>	<b>1,469,791</b>	<b>0</b>	<b>1,469,791</b>	<b>1,280,424</b>	<b>0</b>	<b>1,280,424</b>	<b>2,043,362</b>	<b>0</b>	<b>2,043,362</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Unrestricted LCAP Supplemental 2015/16 Preliminary Budget and Multi-Years Projection**

Categories	2015/16 Proposed Budget			2016/17 Projection			2017/18 Projection		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
<b>Revenues</b>									
LCFF	2,681,032	12,126,162	14,807,194	2,681,032	12,193,063	14,874,095	2,681,032	13,614,813	16,295,845
Federal	0	0	0	0	0	0	0	0	0
Other State	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,681,032</b>	<b>12,126,162</b>	<b>14,807,194</b>	<b>2,681,032</b>	<b>12,193,063</b>	<b>14,874,095</b>	<b>2,681,032</b>	<b>13,614,813</b>	<b>16,295,845</b>
<b>Expenditures</b>									
Certificated Salaries	1,624,537	7,406,955	9,031,492	1,648,905	7,518,059	9,166,964	1,673,639	7,630,830	9,304,469
Classified Salaries	189,038	800,000	989,038	192,819	816,000	1,008,819	196,675	832,320	1,028,995
Employee Benefits	644,202	3,766,681	4,410,883	700,299	4,077,293	4,777,591	780,895	4,440,182	5,221,077
Books & Supplies	147,619	55,000	202,619	147,619	155,000	302,619	147,619	315,000	462,619
Operation & Contracted Services	215,634	255,000	470,634	215,634	255,000	470,634	215,634	255,000	470,634
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo & ROC/P Transfer	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,821,030</b>	<b>12,283,636</b>	<b>15,104,666</b>	<b>2,905,276</b>	<b>12,821,352</b>	<b>15,726,627</b>	<b>3,014,462</b>	<b>13,473,332</b>	<b>16,487,794</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(139,998)</b>	<b>(157,474)</b>	<b>(297,472)</b>	<b>(224,244)</b>	<b>(628,289)</b>	<b>(852,532)</b>	<b>(333,430)</b>	141,481	<b>(191,949)</b>
<b>Other Sources / Uses</b>			0			0			0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(139,998)</b>	<b>(157,474)</b>	<b>(297,472)</b>	<b>(224,244)</b>	<b>(628,289)</b>	<b>(852,532)</b>	<b>(333,430)</b>	<b>141,481</b>	<b>(191,949)</b>
<b>BEGINNING BALANCE</b>	<b>901,016</b>	<b>1,055,370</b>	<b>1,956,386</b>	<b>761,018</b>	<b>897,896</b>	<b>1,658,914</b>	<b>536,774</b>	<b>269,607</b>	<b>806,382</b>
<b>ENDING FUND BALANCE</b>	<b>761,018</b>	<b>897,896</b>	<b>1,658,914</b>	<b>536,774</b>	<b>269,607</b>	<b>806,382</b>	<b>203,345</b>	<b>411,088</b>	<b>614,433</b>

# **SECTION 5**

## **Other Funds**



# **East Side Union High School District**

## **2015/16 Proposed Budget – Other Funds**

### **Adult Ed Fund – 11**

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

The general Adult Education Program was budgeted in the General Fund for 2014/15. The Governor has provided and dedicated funding to Adult Education as part of a Block Grant beginning in 2015/16. The District is expecting between \$5 million to \$6 million for the program.

### **Child Development Fund – 12**

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and local parent fees. The District will be partner with Educare California at Silicon Valley (ECSV) for the Educare California Program. The District expects to contribute \$153 thousand from General Fund to the Program.

### **Deferred Maintenance Fund – 14**

Since the State has funded Deferred Maintenance and other prior Tier III Program in the State's new Local Control Funding Formula (LCFF), the District decided not to contribute to Fund 14 from its General Fund. Fund 14 will be depleting after 2015-16. The District will set aside some of the Restricted Routine Maintenance Fund to upkeep the deferred maintenance projects. In addition, the District has \$8.3 million in Fund 35 which could also be used to support deferred maintenance requirements and emergency capital improvement.

### **General Reserve Fund for Other Than Capital Outlay Projects – 17**

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. The fund is projected to have a balance of \$7.6 million for the fiscal year beginning July 1, 2015.

### **OPEB with Revocable Trust Fund – 20**

This fund is earmarked for the cost of post-employment benefits. The District has transferred the remainder of the fund balance to General Fund to reimburse post-employment benefits. The fund is expected to be exhausted at the fiscal year end June 30, 2015.

### **Building Fund – 21**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$11.5 million for the fiscal year beginning July 1, 2015.

### **Building Fund – 22**

The purpose of this fund is for educational technology support, equipment, infrastructure and other technical system cost in accordance to the language of the voter approved the General Obligation Bond – Measure I (Ed Tech) in November 2014. The District plans to sell the first series of the bond totaling \$16.3 million in July 2015.

### **Building Fund – 23**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure E. The fund is projected to have a balance of \$10.6 million for the fiscal year beginning July 1, 2015.

### **Building Fund – 24**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved General Obligation Bond – Measure I in November 2012. The District plans to sell \$100 million which encompasses the remaining balance of the bond in July 2015.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$6.3 million for the fiscal year beginning July 1, 2015.

### **County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. For the fiscal year beginning July 1, 2015, the fund is projected to have a balance of \$8.3 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

### **Special Reserve – Capital Project Fund – 40**

This fund was established primarily to provide for the accumulation of General Fund moneys for Capital Outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is projected to have a balance of \$1,572 for the fiscal year beginning July 1, 2015.

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. Since 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students meals at no charge. Also beginning in 2014/15 the program will serve Suppers for most of the after school programs in the District. The District has 50.9% or 12,056 Free and Reduce students eligible on 3/5/2015 CalPads. The fund is projected to need a contribution of \$507k from General Fund for the fiscal year beginning July 1, 2015.

### **Self-Insurance Fund for Property & Liability – 67**

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$650 thousand for the fiscal year beginning July 1, 2015.

**Self-Insurance Fund for Dental and UAS Medical – 68**

The fund is used to separate moneys received for self-insurance activities related to dental and UAS (PPO) medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. For the year of 2015/16 the fund is projected to have a balance of \$6.14 million which is held by the insurance companies to pay claims.

**OPEB with Irrevocable Trust Fund – 71**

This fund is earmarked for the future cost of post-employment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The District plans to use \$4.0 million to pay the retirees' benefit for 2015/16. The fund is projected to have a balance of \$27.2 million for the fiscal year beginning July 1, 2015.

**Scholarship Fund – 73**

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called "Go for It" Scholarship. The fund is projected to have a balance of \$660 thousand for the fiscal year beginning July 1, 2015.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2014/15	2015/16	Variance
<b>Revenues</b>			
Federal	\$ 783,596	\$ 783,599	\$ 3
Other State	\$ 307,694	\$ 6,627,072	\$ 6,319,378
Local	\$ 2,000	\$ 215,000	\$ 213,000
<b>Total Revenues</b>	<b>\$ 1,093,290</b>	<b>\$ 7,625,671</b>	<b>\$ 6,532,381</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 488,095	\$ 3,909,364	\$ 3,421,269
Classified Salaries	\$ 196,895	\$ 1,095,262	\$ 898,367
Employee Benefits	\$ 278,980	\$ 1,416,140	\$ 1,137,160
Books & Supplies	\$ 58,022	\$ 408,456	\$ 350,434
Operation & Contracted Services	\$ 50,194	\$ 448,844	\$ 398,650
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 19,105	\$ 342,605	\$ 323,500
<b>Total Expenditures</b>	<b>\$ 1,091,290</b>	<b>\$ 7,620,671</b>	<b>\$ 6,529,381</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 2,000	\$ 5,000	\$ 3,000
<b>Other Financing Sources/Uses</b>			
Transfer In	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 207,861</b>	<b>\$ 209,861</b>	<b>\$ 2,000</b>
Net Increase (Decrease) in Fund Balance	\$ 2,000	\$ 5,000	\$ 3,000
<b>ENDING BALANCE</b>	<b>\$ 209,861</b>	<b>\$ 214,861</b>	<b>\$ 5,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Federal	679,451	682,247	2,796
Other State	833,177	916,802	83,625
Local	57,293	518,862	461,569
<b>Total Revenues</b>	<b>1,569,921</b>	<b>2,117,911</b>	<b>547,990</b>
<b>Expenditures</b>			
Certificated Salaries	397,339	718,774	321,436
Classified Salaries	570,665	706,785	136,120
Employee Benefits	552,416	778,311	225,895
Books & Supplies	17,177	32,164	14,987
Contracted Services	32,324	34,877	2,553
<b>Total Expenditures</b>	<b>1,569,921</b>	<b>2,270,911</b>	<b>700,990</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(0)	(153,000)	(153,000)
<b>Other Financing Sources/Uses</b>			
Contribution from General Fund	0	153,000	153,000
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>
Net Increase (Decrease) in Fund Balance	(0)	(0)	0
<b>ENDING BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Deferred Maintenance**  
**Fund - 14**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Transfer from General Fund LCFF	\$ -	\$ -	\$ -
Local	\$ 1,248	\$ 200	\$ (1,048)
<b>Total Revenues</b>	<b>\$ 1,248</b>	<b>\$ 200</b>	<b>\$ (1,048)</b>
<b>Expenditures</b>			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 116,584	\$ 15,000	\$ (101,584)
Contracted Services	\$ 156,430	\$ 32,068	\$ (124,362)
Capital Outlay	\$ 81,688	\$ -	\$ (81,688)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 354,702</b>	<b>\$ 47,068</b>	<b>\$ (307,634)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (353,454)	\$ (46,868)	\$ 306,586
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 400,322</b>	<b>\$ 46,868</b>	<b>\$ (353,454)</b>
Net Increase (Decrease) in Fund Balance	\$ (353,454)	\$ (46,868)	\$ 306,586
<b>ENDING BALANCE</b>	<b>\$ 46,868</b>	<b>\$ -</b>	<b>\$ (46,868)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Reserve**  
**Fund - 17**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	53,500	37,800	(15,700)
<b>Total Revenues</b>	<b>53,500</b>	<b>37,800</b>	<b>(15,700)</b>
<b>Expenditures</b>			
Other Outgo	4,700,000	0	(4,700,000)
<b>Total Expenditures</b>	<b>4,700,000</b>	<b>0</b>	<b>(4,700,000)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(4,646,500)	37,800	4,684,300
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>12,206,443</b>	<b>7,559,943</b>	<b>(4,646,500)</b>
Net Increase (Decrease) in Fund Balance	(4,646,500)	37,800	4,684,300
<b>ENDING BALANCE</b>	<b>7,559,943</b>	<b>7,597,743</b>	<b>37,800</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB - Revocable Trust**  
**Fund - 20**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 12,148	\$ -	\$ (12,148)
<b>Total Revenues</b>	<b>\$ 12,148</b>	<b>\$ -</b>	<b>\$ (12,148)</b>
<b>Expenditures</b>			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ 2,480,513	\$ -	\$ (2,480,513)
<b>Total Expenditures</b>	<b>\$ 2,480,513</b>	<b>\$ -</b>	<b>\$ (2,480,513)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (2,468,365)	\$ -	\$ 2,468,365
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>\$ 2,468,365</b>	<b>\$ -</b>	<b>\$ (2,468,365)</b>
Net Increase (Decrease) in Fund Balance	\$ (2,468,365)	\$ -	\$ 2,468,365
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**

**Fund - 21**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 144,000	\$ 70,147	\$ (73,853)
<b>Total Revenues</b>	<b>\$ 144,000</b>	<b>\$ 70,147</b>	<b>\$ (73,853)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 136,829	\$ 139,309	\$ 2,480
Employee Benefits	\$ 64,598	\$ 64,324	\$ (274)
Books & Supplies	\$ 27,574	\$ 246,000	\$ 218,426
Contracted Services	\$ 917,600	\$ 502,773	\$ (414,827)
Capital Outlay	\$ 3,053,876	\$ 11,962,020	\$ 8,908,144
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 4,200,477</b>	<b>\$ 12,914,426</b>	<b>\$ 8,713,949</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (4,056,477)	\$ (12,844,279)	\$ (8,787,802)
<b>Other Financing Sources/Uses</b>			
Transfer In			\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 28,752,944</b>	<b>\$ 24,383,899</b>	<b>\$ (4,369,045)</b>
<b>Audit Adjustment for 2013/14</b>	<b>\$ (312,568)</b>		<b>\$ 312,568</b>
Net Increase (Decrease) in Fund Balance	\$ (4,056,477)	\$ (12,844,279)	\$ (8,787,802)
<b>ENDING BALANCE</b>	<b>\$ 24,383,899</b>	<b>\$ 11,539,620</b>	<b>\$ (12,844,279)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I-2014)**

**Fund - 22**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ -	\$ 87,000	\$ 87,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>
<b>Expenditures</b>			
Classified Salaries	\$ -	\$ 32,616	\$ 32,616
Employee Benefits	\$ -	\$ 16,210	\$ 16,210
Books & Supplies	\$ -	\$ 3,246,000	\$ 3,246,000
Contracted Services	\$ 133,637	\$ 1,535,000	\$ 1,401,363
Capital Outlay	\$ -	\$ 570,174	\$ 570,174
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 133,637</b>	<b>\$ 5,400,000</b>	<b>\$ 5,266,363</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (133,637)	\$ (5,313,000)	\$ (5,179,363)
<b>Other Financing Sources/Uses</b>			
Other Sources	\$ -	\$ 16,200,000	\$ 16,200,000
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ (133,637)</b>	<b>\$ (133,637)</b>
Net Increase (Decrease) in Fund Balance	\$ (133,637)	\$ 10,887,000	\$ 11,020,637
<b>ENDING BALANCE</b>	<b>\$ (133,637)</b>	<b>\$ 10,753,363</b>	<b>\$ 10,887,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure E)**  
**Fund - 23**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 268,000	\$ 188,287	\$ (79,713)
<b>Total Revenues</b>	<b>\$ 268,000</b>	<b>\$ 188,287</b>	<b>\$ (79,713)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 1,176,657	\$ 1,213,760	\$ 37,103
Employee Benefits	\$ 559,701	\$ 566,270	\$ 6,569
Books & Supplies	\$ 2,464,588	\$ 2,600,000	\$ 135,412
Contracted Services	\$ 1,361,342	\$ 786,395	\$ (574,947)
Capital Outlay	\$ 17,712,453	\$ 26,419,159	\$ 8,706,706
<b>Total Expenditures</b>	<b>\$ 23,274,741</b>	<b>\$ 31,585,584</b>	<b>\$ 8,310,843</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (23,006,741)	\$ (31,397,297)	\$ (8,390,556)
<b>Other Financing Sources/Uses</b>			
Transfer In			\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 64,962,770</b>	<b>\$ 41,956,029</b>	<b>\$ (23,006,741)</b>
Net Increase (Decrease) in Fund Balance	\$ (23,006,741)	\$ (31,397,297)	\$ (8,390,556)
<b>ENDING BALANCE</b>	<b>\$ 41,956,029</b>	<b>\$ 10,558,732</b>	<b>\$ (31,397,297)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 66,450	\$ 134,000	\$ 67,550
<b>Total Revenues</b>	<b>\$ 66,450</b>	<b>\$ 134,000</b>	<b>\$ 67,550</b>
<b>Expenditures</b>			
Classified Salaries	\$ 128,314	\$ 175,761	\$ 47,447
Employee Benefits	\$ 57,316	\$ 83,934	\$ 26,618
Books & Supplies	\$ 1,762,460	\$ 1,387,000	\$ (375,460)
Contracted Services	\$ 2,754,600	\$ 1,688,952	\$ (1,065,648)
Capital Outlay	\$ 4,111,104	\$ 6,100,000	\$ 1,988,896
<b>Total Expenditures</b>	<b>\$ 8,813,794</b>	<b>\$ 9,435,647</b>	<b>\$ 621,853</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (8,747,344)	\$ (9,301,647)	\$ (554,303)
<b>Other Financing Sources/Uses</b>			
Other Sources	\$ -	\$ 100,000,000	\$ 100,000,000
<b>BEGINNING BALANCE</b>	<b>\$ 18,417,548</b>	<b>\$ 9,549,994</b>	<b>\$ (8,867,554)</b>
<b>Audit Adjustment for 2013/14</b>	<b>\$ (120,210)</b>		<b>\$ 120,210</b>
Net Increase (Decrease) in Fund Balance	\$ (8,747,344)	\$ 90,698,353	\$ 99,445,697
<b>ENDING BALANCE</b>	<b>\$ 9,549,994</b>	<b>\$ 100,248,347</b>	<b>\$ 90,698,353</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 2,857,475	\$ 2,128,000	\$ (729,475)
<b>Total Revenues</b>	<b>\$ 2,857,475</b>	<b>\$ 2,128,000</b>	<b>\$ (729,475)</b>
<b>Expenditures</b>			
Books & Supplies	\$ 300	\$ 1,000	\$ 700
Operation and Contracted Services	\$ 183,343	\$ 165,200	\$ (18,143)
Capital Outlay	\$ 273,561	\$ 4,075,000	\$ 3,801,439
<b>Total Expenditures</b>	<b>\$ 457,204</b>	<b>\$ 4,241,200</b>	<b>\$ 3,783,996</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 2,400,271	\$ (2,113,200)	\$ (4,513,471)
<b>Other Financing Sources/Uses</b>			
Transfer In	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 6,019,131</b>	<b>\$ 8,419,402</b>	<b>\$ 2,400,271</b>
Net Increase (Decrease) in Fund Balance	\$ 2,400,271	\$ (2,113,200)	\$ (4,513,471)
<b>ENDING BALANCE</b>	<b>\$ 8,419,402</b>	<b>\$ 6,306,202</b>	<b>\$ (2,113,200)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**County School Facilities**  
**Fund - 35**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Other State Revenue	\$ -	\$ -	\$ -
Local	\$ 53,635	\$ 40,524	\$ (13,111)
<b>Total Revenues</b>	<b>\$ 53,635</b>	<b>\$ 40,524</b>	<b>\$ (13,111)</b>
<b>Expenditures</b>			
Books and Supplies	\$ -	\$ 438,846	\$ 438,846
Contracted Services & Operating Exp	\$ 50,000	\$ 500,000	\$ 450,000
Capital Outlay	\$ 113,628	\$ 2,186,154	\$ 2,072,526
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 163,628</b>	<b>\$ 3,125,000</b>	<b>\$ 2,961,372</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (109,993)	\$ (3,084,476)	\$ (2,974,483)
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>\$ 11,518,506</b>	<b>\$ 11,408,513</b>	<b>\$ (109,993)</b>
Net Increase (Decrease) in Fund Balance	\$ (109,993)	\$ (3,084,476)	\$ (2,974,483)
<b>ENDING BALANCE</b>	<b>\$ 11,408,513</b>	<b>\$ 8,324,037</b>	<b>\$ (3,084,476)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Special Reserve - Capital Outlay Projects**  
**Fund - 40**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 7	\$ 7	\$ -
<b>Total Revenues</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ -</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ 7	\$ 7	\$ -
<b>Other Financing Sources/Uses</b>			
Transfer In	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 1,558</b>	<b>\$ 1,565</b>	<b>\$ 7</b>
Net Increase (Decrease) in Fund Balance	\$ 7	\$ 7	\$ -
<b>ENDING BALANCE</b>	<b>\$ 1,565</b>	<b>\$ 1,572</b>	<b>\$ 7</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Federal	\$ 4,200,305	\$ 4,679,435	\$ 479,130
Other State	\$ 349,946	\$ 358,358	\$ 8,412
Local	\$ 1,459,560	\$ 1,650,260	\$ 190,700
<b>Total Revenues</b>	<b>\$ 6,009,811</b>	<b>\$ 6,688,053</b>	<b>\$ 678,242</b>
<b>Expenditures</b>			
Classified Salaries	\$ 2,549,107	\$ 2,827,978	\$ 278,871
Employee Benefits	\$ 1,586,446	\$ 1,746,552	\$ 160,106
Books & Supplies	\$ 2,160,904	\$ 2,224,835	\$ 63,931
Contracted Services	\$ 42,621	\$ 45,862	\$ 3,241
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 360,694	\$ 349,791	\$ (10,903)
<b>Total Expenditures</b>	<b>\$ 6,699,772</b>	<b>\$ 7,195,018</b>	<b>\$ 495,246</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (689,961)	\$ (506,965)	\$ 182,996
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	\$ 689,961	\$ 506,965	\$ (182,996)
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase (Decrease) in Fund Balance	\$ -	\$ 0	\$ 0
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	504,268	464,096	(40,172)
<b>Total Revenues</b>	<b>504,268</b>	<b>464,096</b>	<b>(40,172)</b>
<b>Expenditures</b>			
Books & Supplies	82,076	57,000	(25,076)
Contracted Services	528,943	510,000	(18,943)
<b>Total Expenditures</b>	<b>611,559</b>	<b>567,000</b>	<b>(44,019)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(107,291)	(102,904)	3,847
<b>Other Financing Sources/Uses</b>			
Transfer In	100,000	100,000	0
<b>BEGINNING BALANCE</b>	<b>660,436</b>	<b>653,145</b>	<b>(7,291)</b>
Net Increase (Decrease) in Fund Balance	(7,291)	(2,904)	3,847
<b>ENDING BALANCE</b>	<b>653,145</b>	<b>650,241</b>	<b>(3,444)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 3,070,214	\$ 3,080,215	\$ 10,001
<b>Total Revenues</b>	<b>\$ 3,070,214</b>	<b>\$ 3,080,215</b>	<b>\$ 10,001</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,146,832	\$ 3,146,832	\$ -
<b>Total Expenditures</b>	<b>\$ 3,146,832</b>	<b>\$ 3,146,832</b>	<b>\$ -</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	\$ (76,618)	\$ (66,617)	\$ 10,001
<b>Other Financing Sources/Uses</b>			
Transfer In	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ 6,280,924</b>	<b>\$ 6,204,306</b>	<b>\$ (76,618)</b>
Net Increase (Decrease) in Fund Balance	\$ (76,618)	\$ (66,617)	\$ 10,001
<b>ENDING BALANCE</b>	<b>\$ 6,204,306</b>	<b>\$ 6,137,689</b>	<b>\$ (66,617)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	1,650,000	1,480,000	(170,000)
<b>Total Revenues</b>	<b>1,650,000</b>	<b>1,480,000</b>	<b>(170,000)</b>
<b>Expenditures</b>			
Operation & Contracted Services	42,239	4,042,200	3,999,961
<b>Total Expenditures</b>	<b>42,239</b>	<b>4,042,200</b>	<b>3,999,961</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,607,761	(2,562,200)	(4,169,961)
<b>Other Financing Sources/Uses</b>			
Transfer (out)	0	0	0
<b>BEGINNING BALANCE</b>	<b>28,179,981</b>	<b>29,787,742</b>	1,607,761
Net Increase (Decrease) in Fund Balance	1,607,761	(2,562,200)	(4,169,961)
<b>ENDING BALANCE</b>	<b>29,787,742</b>	<b>27,225,542</b>	<b>(2,562,200)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Scholarship Fund**  
**Fund - 73**

Categories	2014/15 Estimated Actual	2015/16 Proposed Budget	Variance
<b>Revenues</b>			
Local	15,598	12,500	(3,098)
<b>Total Revenues</b>	<b>15,598</b>	<b>12,500</b>	<b>(3,098)</b>
<b>Expenditures</b>			
Books & Supplies	0	0	0
Contracted Services	43,559	45,000	1,441
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>43,559</b>	<b>45,000</b>	<b>1,441</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(27,961)	(32,500)	(4,539)
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>720,213</b>	<b>692,252</b>	<b>(27,961)</b>
Net Increase (Decrease) in Fund Balance	(27,961)	(32,500)	(4,539)
<b>ENDING BALANCE</b>	<b>692,252</b>	<b>659,752</b>	<b>(32,500)</b>

# **SECTION 6**

## **SACS Reporting Forms**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated Actuals	2015-16 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:  
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 830 N Capitol Ave, San Jose, CA 95133  
Date: June 15, 2015

Place: 830 N Capitol Ave, San Jose, CA  
Date: June 09, 2015

Adoption Date: June 18, 2015

Time: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhsd.org

**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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 18, 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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

(  ) 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 18, 2015

For additional information on this certification, please contact:

Name: Karen Poon  
Title: Director of Finance  
Telephone: 408-347-5220  
E-mail: poonk@esuhsd.org

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	193,841,560.00	0.00	193,841,560.00	213,495,630.00	0.00	213,495,630.00	10.1%
2) Federal Revenue		8100-8299	180,328.00	12,792,050.00	12,972,378.00	180,328.00	11,837,514.00	12,017,842.00	-7.4%
3) Other State Revenue		8300-8599	6,233,460.00	3,755,523.00	9,988,983.00	17,873,388.00	4,086,182.00	21,959,570.00	119.8%
4) Other Local Revenue		8600-8799	6,472,198.00	4,216,480.00	10,688,678.00	4,155,199.00	2,800,308.00	6,955,507.00	-34.9%
5) TOTAL, REVENUES			206,727,546.00	20,764,053.00	227,491,599.00	235,704,545.00	18,724,004.00	254,428,549.00	11.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	95,739,558.00	17,807,534.00	113,547,092.00	99,370,018.00	17,773,336.00	117,143,354.00	3.2%
2) Classified Salaries		2000-2999	20,700,426.00	8,854,102.00	29,554,528.00	20,854,690.00	9,237,624.00	30,092,314.00	1.8%
3) Employee Benefits		3000-3999	47,100,648.00	12,570,624.00	59,671,272.00	47,525,440.00	13,339,352.00	60,864,792.00	2.0%
4) Books and Supplies		4000-4999	2,271,492.00	6,088,394.00	8,359,886.00	2,335,608.00	4,074,736.00	6,410,344.00	-23.3%
5) Services and Other Operating Expenditures		5000-5999	14,345,898.00	7,409,972.00	21,755,870.00	14,027,153.00	7,417,023.00	21,444,176.00	-1.4%
6) Capital Outlay		6000-6999	40,151.00	144,445.00	184,596.00	50,000.00	1,020,822.00	1,070,822.00	480.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,767,914.00	197,497.00	5,965,411.00	5,858,432.00	114,802.00	5,973,234.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,190,173.00)	2,810,374.00	(379,799.00)	(3,526,381.00)	2,833,985.00	(692,396.00)	82.3%
9) TOTAL, EXPENDITURES			182,775,914.00	55,882,942.00	238,658,856.00	186,494,960.00	55,811,680.00	242,306,640.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			23,951,632.00	(35,118,889.00)	(11,167,257.00)	49,209,585.00	(37,087,676.00)	12,121,909.00	-208.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,180,513.00	716,740.00	7,897,253.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,506,701.00	0.00	1,506,701.00	759,965.00	0.00	759,965.00	-49.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,115,711.00)	31,115,711.00	0.00	(36,969,222.00)	36,969,222.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,441,899.00)	31,832,451.00	6,390,552.00	(37,729,187.00)	36,969,222.00	(759,965.00)	-111.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,490,267.00)	(3,286,438.00)	(4,776,705.00)	11,480,398.00	(118,454.00)	11,361,944.00	-337.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
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)			28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
2) Ending Balance, June 30 (E + F1e)			26,985,643.85	1,588,243.66	28,573,887.51	38,466,041.85	1,469,789.66	39,935,831.51	39.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	159,435.00	0.00	159,435.00	159,435.00	0.00	159,435.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,588,244.02	1,588,244.02	0.00	1,469,790.02	1,469,790.02	-7.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,823,708.85	(0.36)	26,823,708.49	36,304,106.85	(0.36)	36,304,106.49	42.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	85,802,017.00	0.00	85,802,017.00	104,919,215.00	0.00	104,919,215.00	22.3%
Education Protection Account State Aid - Current Year		8012	30,759,868.00	0.00	30,759,868.00	31,805,854.00	0.00	31,805,854.00	3.4%
State Aid - Prior Years		8019	(29,645.00)	0.00	(29,645.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	579,009.00	0.00	579,009.00	579,009.00	0.00	579,009.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	80,280,958.00	0.00	80,280,958.00	80,280,958.00	0.00	80,280,958.00	0.0%
Unsecured Roll Taxes		8042	7,259,642.00	0.00	7,259,642.00	7,259,642.00	0.00	7,259,642.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,698,657.00	0.00	6,698,657.00	6,698,657.00	0.00	6,698,657.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,393,567.00)	0.00	(5,393,567.00)	(5,393,567.00)	0.00	(5,393,567.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	419,406.00	0.00	419,406.00	419,406.00	0.00	419,406.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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%
<b>Subtotal, LCFF Sources</b>			<b>206,376,345.00</b>	<b>0.00</b>	<b>206,376,345.00</b>	<b>226,569,174.00</b>	<b>0.00</b>	<b>226,569,174.00</b>	<b>9.8%</b>
<b>LCFF Transfers</b>									
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	(12,534,785.00)	0.00	(12,534,785.00)	(13,073,544.00)	0.00	(13,073,544.00)	4.3%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>193,841,560.00</b>	<b>0.00</b>	<b>193,841,560.00</b>	<b>213,495,630.00</b>	<b>0.00</b>	<b>213,495,630.00</b>	<b>10.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,413,648.00	4,413,648.00	0.00	3,931,172.00	3,931,172.00	-10.9%
Special Education Discretionary Grants		8182	0.00	518,079.00	518,079.00	0.00	279,960.00	279,960.00	-46.0%
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		4,129,497.00	4,129,497.00		4,459,221.00	4,459,221.00	8.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		751,586.00	751,586.00		750,958.00	750,958.00	-0.1%
NCLB: Title III, Immigrant Education Program	4201	8290		73,445.00	73,445.00		66,100.00	66,100.00	-10.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		518,694.00	518,694.00		257,415.00	257,415.00	-50.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		420,461.00	420,461.00		356,496.00	356,496.00	-15.2%
Other No Child Left Behind		8290		420,461.00	420,461.00		356,496.00	356,496.00	-15.2%
Vocational and Applied Technology Education	3500-3699	8290		472,664.00	472,664.00		490,262.00	490,262.00	3.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	180,328.00	1,493,976.00	1,674,304.00	180,328.00	1,245,930.00	1,426,258.00	-14.8%
<b>TOTAL, FEDERAL REVENUE</b>			180,328.00	12,792,050.00	12,972,378.00	180,328.00	11,837,514.00	12,017,842.00	-7.4%
<b>OTHER STATE REVENUE</b>									
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		0.00	0.00		0.00	0.00	0.0%
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	2,601,051.00	0.00	2,601,051.00	1,266,888.00	0.00	1,266,888.00	-51.3%
Lottery - Unrestricted and Instructional Materials		8560	3,602,573.00	1,032,512.00	4,635,085.00	2,922,545.00	776,301.00	3,698,846.00	-20.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		308,944.00	308,944.00		1,000,000.00	1,000,000.00	223.7%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,836.00	2,414,067.00	2,443,903.00	13,683,955.00	2,309,881.00	15,993,836.00	554.4%
<b>TOTAL, OTHER STATE REVENUE</b>			6,233,460.00	3,755,523.00	9,988,983.00	17,873,388.00	4,086,182.00	21,959,570.00	119.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	549,199.00	0.00	549,199.00	549,199.00	0.00	549,199.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	256,651.00	0.00	256,651.00	250,000.00	0.00	250,000.00	-2.6%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	204,447.00	0.00	204,447.00	204,000.00	0.00	204,000.00	-0.2%
Interest		8660	87,382.00	0.00	87,382.00	100,000.00	0.00	100,000.00	14.4%
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	470,630.00	0.00	470,630.00	561,600.00	0.00	561,600.00	19.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	823,068.00	0.00	823,068.00	800,000.00	0.00	800,000.00	-2.8%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,999.00	0.00	1,999.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	82,695.00	82,695.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	4,078,822.00	3,110,201.00	7,189,023.00	1,690,400.00	3,529,395.00	5,219,795.00	-27.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,023,584.00	1,023,584.00		(729,087.00)	(729,087.00)	-171.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,472,198.00</b>	<b>4,216,480.00</b>	<b>10,688,678.00</b>	<b>4,155,199.00</b>	<b>2,800,308.00</b>	<b>6,955,507.00</b>	<b>-34.9%</b>
<b>TOTAL, REVENUES</b>			<b>206,727,546.00</b>	<b>20,764,053.00</b>	<b>227,491,599.00</b>	<b>235,704,545.00</b>	<b>18,724,004.00</b>	<b>254,428,549.00</b>	<b>11.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	77,537,063.00	10,290,128.00	87,827,191.00	79,140,133.00	10,263,947.00	89,404,080.00	1.8%
Certificated Pupil Support Salaries		1200	5,464,017.00	1,281,095.00	6,745,112.00	6,880,810.00	1,610,355.00	8,491,165.00	25.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,592,433.00	687,173.00	7,279,606.00	6,603,329.00	664,074.00	7,267,403.00	-0.2%
Other Certificated Salaries		1900	6,146,045.00	5,549,138.00	11,695,183.00	6,745,746.00	5,234,960.00	11,980,706.00	2.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>95,739,558.00</b>	<b>17,807,534.00</b>	<b>113,547,092.00</b>	<b>99,370,018.00</b>	<b>17,773,336.00</b>	<b>117,143,354.00</b>	<b>3.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	403,456.00	5,160,912.00	5,564,368.00	261,525.00	5,317,194.00	5,578,719.00	0.3%
Classified Support Salaries		2200	6,482,279.00	2,236,344.00	8,718,623.00	6,632,710.00	2,449,172.00	9,081,882.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	1,617,836.00	160,129.00	1,777,965.00	1,744,016.00	173,441.00	1,917,457.00	7.8%
Clerical, Technical and Office Salaries		2400	9,028,479.00	736,252.00	9,764,731.00	8,866,487.00	744,835.00	9,631,322.00	-1.4%
Other Classified Salaries		2900	3,168,376.00	560,465.00	3,728,841.00	3,329,952.00	552,982.00	3,882,934.00	4.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,700,426.00</b>	<b>8,854,102.00</b>	<b>29,554,528.00</b>	<b>20,854,690.00</b>	<b>9,237,624.00</b>	<b>30,092,314.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	8,351,375.00	1,494,016.00	9,845,391.00	10,550,952.00	1,771,795.00	12,322,747.00	25.2%
PERS		3201-3202	2,229,778.00	1,024,434.00	3,254,212.00	2,272,853.00	1,090,882.00	3,363,735.00	3.4%
OASDI/Medicare/Alternative		3301-3302	2,937,051.00	991,193.00	3,928,244.00	3,033,688.00	1,015,564.00	4,049,252.00	3.1%
Health and Welfare Benefits		3401-3402	26,857,430.00	7,761,361.00	34,618,791.00	25,147,968.00	8,110,509.00	33,258,477.00	-3.9%
Unemployment Insurance		3501-3502	58,370.00	13,184.00	71,554.00	59,964.00	13,498.00	73,462.00	2.7%
Workers' Compensation		3601-3602	2,315,114.00	529,656.00	2,844,770.00	2,260,884.00	529,442.00	2,790,326.00	-1.9%
OPEB, Allocated		3701-3702	0.00	403.00	403.00	419,181.00	0.00	419,181.00	103915.1%
OPEB, Active Employees		3751-3752	3,275,045.00	756,377.00	4,031,422.00	3,779,950.00	807,662.00	4,587,612.00	13.8%
Other Employee Benefits		3901-3902	1,076,485.00	0.00	1,076,485.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,100,648.00</b>	<b>12,570,624.00</b>	<b>59,671,272.00</b>	<b>47,525,440.00</b>	<b>13,339,352.00</b>	<b>60,864,792.00</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	79,037.00	1,294,217.00	1,373,254.00	100,000.00	783,801.00	883,801.00	-35.6%
Books and Other Reference Materials		4200	57,127.00	167,101.00	224,228.00	48,500.00	111,245.00	159,745.00	-28.8%
Materials and Supplies		4300	1,974,831.00	4,092,003.00	6,066,834.00	2,045,770.00	2,703,136.00	4,748,906.00	-21.7%
Noncapitalized Equipment		4400	160,497.00	535,073.00	695,570.00	141,338.00	476,554.00	617,892.00	-11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,271,492.00</b>	<b>6,088,394.00</b>	<b>8,359,886.00</b>	<b>2,335,608.00</b>	<b>4,074,736.00</b>	<b>6,410,344.00</b>	<b>-23.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,060,240.00	3,510,643.00	6,570,883.00	2,821,391.00	3,657,593.00	6,478,984.00	-1.4%
Travel and Conferences		5200	202,512.00	326,860.00	529,372.00	171,280.00	316,538.00	487,818.00	-7.8%
Dues and Memberships		5300	210,086.00	6,095.00	216,181.00	311,000.00	15,700.00	326,700.00	51.1%
Insurance		5400 - 5450	1,268,723.00	0.00	1,268,723.00	1,394,688.00	0.00	1,394,688.00	9.9%
Operations and Housekeeping Services		5500	3,882,293.00	0.00	3,882,293.00	4,238,027.00	0.00	4,238,027.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,388,804.00	548,117.00	1,936,921.00	1,426,105.00	855,070.00	2,281,175.00	17.8%
Transfers of Direct Costs		5710	(221,772.00)	221,772.00	0.00	(192,888.00)	192,888.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,191.00)	8,883.00	(53,308.00)	(84,500.00)	10,200.00	(54,300.00)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	3,494,196.00	2,784,640.00	6,278,836.00	2,713,649.00	2,366,534.00	5,080,183.00	-19.1%
Communications		5900	1,123,007.00	2,962.00	1,125,969.00	1,208,401.00	2,500.00	1,210,901.00	7.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,345,898.00</b>	<b>7,409,972.00</b>	<b>21,755,870.00</b>	<b>14,027,153.00</b>	<b>7,417,023.00</b>	<b>21,444,176.00</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	940,822.00	940,822.00	New
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	40,151.00	144,445.00	184,596.00	50,000.00	80,000.00	130,000.00	-29.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>40,151.00</b>	<b>144,445.00</b>	<b>184,596.00</b>	<b>50,000.00</b>	<b>1,020,822.00</b>	<b>1,070,822.00</b>	<b>480.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	44,802.00	44,802.00	0.00	44,802.00	44,802.00	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	279,280.00	0.00	279,280.00	330,000.00	0.00	330,000.00	18.2%
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	82,695.00	82,695.00	0.00	0.00	0.00	-100.0%
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	3,466,129.00	0.00	3,466,129.00	3,466,129.00	0.00	3,466,129.00	0.0%
All Other Transfers		7281-7283	0.00	70,000.00	70,000.00	0.00	70,000.00	70,000.00	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	1,632,505.00	0.00	1,632,505.00	1,612,303.00	0.00	1,612,303.00	-1.2%
Other Debt Service - Principal		7439	390,000.00	0.00	390,000.00	450,000.00	0.00	450,000.00	15.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,767,914.00</b>	<b>197,497.00</b>	<b>5,965,411.00</b>	<b>5,858,432.00</b>	<b>114,802.00</b>	<b>5,973,234.00</b>	<b>0.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,810,374.00)	2,810,374.00	0.00	(2,833,985.00)	2,833,985.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(379,799.00)	0.00	(379,799.00)	(692,396.00)	0.00	(692,396.00)	82.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,190,173.00)</b>	<b>2,810,374.00</b>	<b>(379,799.00)</b>	<b>(3,526,381.00)</b>	<b>2,833,985.00</b>	<b>(692,396.00)</b>	<b>82.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>182,775,914.00</b>	<b>55,882,942.00</b>	<b>238,658,856.00</b>	<b>186,494,960.00</b>	<b>55,811,680.00</b>	<b>242,306,640.00</b>	<b>1.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	7,180,513.00	716,740.00	7,897,253.00	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>7,180,513.00</b>	<b>716,740.00</b>	<b>7,897,253.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,506,701.00	0.00	1,506,701.00	759,965.00	0.00	759,965.00	-49.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,506,701.00</b>	<b>0.00</b>	<b>1,506,701.00</b>	<b>759,965.00</b>	<b>0.00</b>	<b>759,965.00</b>	<b>-49.6%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(31,115,711.00)	31,115,711.00	0.00	(36,969,222.00)	36,969,222.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(31,115,711.00)</b>	<b>31,115,711.00</b>	<b>0.00</b>	<b>(36,969,222.00)</b>	<b>36,969,222.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(25,441,899.00)</b>	<b>31,832,451.00</b>	<b>6,390,552.00</b>	<b>(37,729,187.00)</b>	<b>36,969,222.00</b>	<b>(759,965.00)</b>	<b>-111.9%</b>

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	193,841,560.00	0.00	193,841,560.00	213,495,630.00	0.00	213,495,630.00	10.1%
2) Federal Revenue		8100-8299	180,328.00	12,792,050.00	12,972,378.00	180,328.00	11,837,514.00	12,017,842.00	-7.4%
3) Other State Revenue		8300-8599	6,233,460.00	3,755,523.00	9,988,983.00	17,873,388.00	4,086,182.00	21,959,570.00	119.8%
4) Other Local Revenue		8600-8799	6,472,198.00	4,216,480.00	10,688,678.00	4,155,199.00	2,800,308.00	6,955,507.00	-34.9%
5) TOTAL, REVENUES			206,727,546.00	20,764,053.00	227,491,599.00	235,704,545.00	18,724,004.00	254,428,549.00	11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		106,982,706.00	31,362,048.00	138,344,754.00	109,635,611.00	30,552,875.00	140,188,486.00	1.3%
2) Instruction - Related Services	2000-2999		19,624,543.00	9,478,631.00	29,103,174.00	18,653,164.00	8,686,705.00	27,339,869.00	-6.1%
3) Pupil Services	3000-3999		22,797,605.00	6,522,298.00	29,319,903.00	26,139,604.00	5,831,742.00	31,971,346.00	9.0%
4) Ancillary Services	4000-4999		2,029,429.00	11,125.00	2,040,554.00	2,114,833.00	0.00	2,114,833.00	3.6%
5) Community Services	5000-5999		0.00	48,529.00	48,529.00	0.00	50,000.00	50,000.00	3.0%
6) Enterprise	6000-6999		308,243.00	0.00	308,243.00	283,444.00	0.00	283,444.00	-8.0%
7) General Administration	7000-7999		11,236,380.00	2,887,449.00	14,123,829.00	9,502,072.00	2,833,985.00	12,336,057.00	-12.7%
8) Plant Services	8000-8999		14,029,094.00	5,375,365.00	19,404,459.00	14,307,800.00	7,741,571.00	22,049,371.00	13.6%
9) Other Outgo	9000-9999	Except 7600-7699	5,767,914.00	197,497.00	5,965,411.00	5,858,432.00	114,802.00	5,973,234.00	0.1%
10) TOTAL, EXPENDITURES			182,775,914.00	55,882,942.00	238,658,856.00	186,494,960.00	55,811,680.00	242,306,640.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			23,951,632.00	(35,118,889.00)	(11,167,257.00)	49,209,585.00	(37,087,676.00)	12,121,909.00	-208.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,180,513.00	716,740.00	7,897,253.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,508,701.00	0.00	1,508,701.00	759,965.00	0.00	759,965.00	-49.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,115,711.00)	31,115,711.00	0.00	(36,969,222.00)	36,969,222.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,441,899.00)	31,832,451.00	6,390,552.00	(37,729,187.00)	36,969,222.00	(759,965.00)	-111.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,490,267.00)	(3,286,438.00)	(4,776,705.00)	11,480,398.00	(118,454.00)	11,361,944.00	-337.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
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)			28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,475,910.85	4,874,681.66	33,350,592.51	26,985,643.85	1,588,243.66	28,573,887.51	-14.3%
2) Ending Balance, June 30 (E + F1e)			26,985,643.85	1,588,243.66	28,573,887.51	38,466,041.85	1,469,789.66	39,935,831.51	39.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	159,435.00	0.00	159,435.00	159,435.00	0.00	159,435.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,588,244.02	1,588,244.02	0.00	1,469,790.02	1,469,790.02	-7.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	26,823,708.85	(0.36)	26,823,708.49	38,304,106.85	(0.36)	38,304,106.49	42.8%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	875,744.75	572,744.75
6230	California Clean Energy Jobs Act	617,888.00	617,888.00
6300	Lottery: Instructional Materials	0.39	0.39
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	94,610.88	279,156.88
Total, Restricted Balance		1,588,244.02	1,469,790.02



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	783,596.00	783,599.00	0.0%
3) Other State Revenue		8300-8599	307,694.00	6,627,072.00	2053.8%
4) Other Local Revenue		8600-8799	2,000.00	215,000.00	10650.0%
5) TOTAL REVENUES			1,093,290.00	7,625,671.00	597.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	488,094.00	3,909,364.00	700.9%
2) Classified Salaries		2000-2999	196,895.00	1,095,262.00	456.3%
3) Employee Benefits		3000-3999	278,981.00	1,416,140.00	407.6%
4) Books and Supplies		4000-4999	58,021.00	408,456.00	604.0%
5) Services and Other Operating Expenditures		5000-5999	50,194.00	448,844.00	794.2%
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	19,105.00	342,605.00	1693.3%
9) TOTAL EXPENDITURES			1,091,290.00	7,620,671.00	598.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	5,000.00	150.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	5,000.00	150.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	207,861.02	209,861.02	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			207,861.02	209,861.02	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			207,861.02	209,861.02	1.0%
2) Ending Balance, June 30 (E + F1e)					
			209,861.02	214,861.02	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	209,861.02	214,861.02	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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	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	783,596.00	783,599.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>783,596.00</b>	<b>783,599.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	307,694.00	6,627,072.00	2053.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>307,694.00</b>	<b>6,627,072.00</b>	<b>2053.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	2,000.00	5,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	210,000.00	New
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,000.00</b>	<b>215,000.00</b>	<b>10650.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,093,290.00</b>	<b>7,625,671.00</b>	<b>597.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	145,967.00	2,909,699.00	1893.4%
Certificated Pupil Support Salaries		1200	0.00	135,000.00	New
Certificated Supervisors' and Administrators' Salaries		1300	16,780.00	399,190.00	2279.0%
Other Certificated Salaries		1900	325,347.00	465,475.00	43.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>488,094.00</b>	<b>3,909,364.00</b>	<b>700.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	188,000.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	196,895.00	907,262.00	360.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>196,895.00</b>	<b>1,095,262.00</b>	<b>456.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	42,647.00	75,409.00	76.8%
PERS		3201-3202	21,002.00	133,486.00	535.6%
OASDI/Medicare/Alternative		3301-3302	21,957.00	134,456.00	512.4%
Health and Welfare Benefits		3401-3402	174,124.00	955,141.00	448.5%
Unemployment Insurance		3501-3502	344.00	916.00	166.3%
Workers' Compensation		3601-3602	13,512.00	68,313.00	405.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,395.00	48,419.00	797.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>278,981.00</b>	<b>1,416,140.00</b>	<b>407.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	80,000.00	New
Books and Other Reference Materials		4200	12,220.00	19,657.00	60.9%
Materials and Supplies		4300	23,271.00	113,799.00	389.0%
Noncapitalized Equipment		4400	22,530.00	195,000.00	765.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>58,021.00</b>	<b>408,456.00</b>	<b>604.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,297.00	15,375.00	25.0%
Dues and Memberships		5300	0.00	3,500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,351.00	67,450.00	1912.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,987.00	40,564.00	306.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,562.00	11,700.00	78.3%
Professional/Consulting Services and Operating Expenditures		5800	6,948.00	234,000.00	3267.9%
Communications		5900	11,049.00	76,255.00	590.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,194.00</b>	<b>448,844.00</b>	<b>794.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	19,105.00	342,605.00	1693.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			19,105.00	342,605.00	1693.3%
<b>TOTAL, EXPENDITURES</b>			1,091,290.00	7,620,671.00	598.3%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	783,596.00	783,599.00	0.0%
3) Other State Revenue		8300-8599	307,694.00	6,627,072.00	2053.8%
4) Other Local Revenue		8600-8799	2,000.00	215,000.00	10650.0%
5) TOTAL, REVENUES			1,093,290.00	7,625,671.00	597.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		249,491.00	3,791,862.00	1419.8%
2) Instruction - Related Services	2000-2999		818,843.00	2,943,575.00	259.5%
3) Pupil Services	3000-3999		0.00	143,500.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,105.00	342,605.00	1693.3%
8) Plant Services	8000-8999		3,851.00	399,129.00	10264.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,091,290.00	7,620,671.00	598.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			2,000.00	5,000.00	150.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	5,000.00	150.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,861.02	209,861.02	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,861.02	209,861.02	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,861.02	209,861.02	1.0%
2) Ending Balance, June 30 (E + F1e)			209,861.02	214,861.02	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			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	209,861.02	214,861.02	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	679,451.00	682,247.00	0.4%
3) Other State Revenue		8300-8599	833,177.00	916,802.00	10.0%
4) Other Local Revenue		8600-8799	57,293.00	518,862.00	805.6%
5) TOTAL, REVENUES			1,569,921.00	2,117,911.00	34.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	397,338.00	718,774.00	80.9%
2) Classified Salaries		2000-2999	570,666.00	706,785.00	23.9%
3) Employee Benefits		3000-3999	552,416.00	778,311.00	40.9%
4) Books and Supplies		4000-4999	17,178.00	32,164.00	87.2%
5) Services and Other Operating Expenditures		5000-5999	32,323.00	34,877.00	7.9%
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			1,569,921.00	2,270,911.00	44.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(153,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	153,000.00	New
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	153,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	679,451.00	682,247.00	0.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>679,451.00</b>	<b>682,247.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>					
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	833,177.00	916,802.00	10.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>833,177.00</b>	<b>916,802.00</b>	<b>10.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	88.00	88.00	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	57,205.00	51,000.00	-10.8%
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	0.00	467,774.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>57,293.00</b>	<b>518,862.00</b>	<b>805.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,569,921.00</b>	<b>2,117,911.00</b>	<b>34.9%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	291,190.00	485,132.00	66.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,509.00	105,580.00	2.0%
Other Certificated Salaries		1900	2,639.00	128,062.00	4752.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>397,338.00</b>	<b>718,774.00</b>	<b>80.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	489,472.00	610,141.00	24.7%
Classified Support Salaries		2200	15,114.00	15,417.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,908.00	16,227.00	2.0%
Other Classified Salaries		2900	50,172.00	65,000.00	29.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>570,666.00</b>	<b>706,785.00</b>	<b>23.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,756.00	73,072.00	137.6%
PERS		3201-3202	57,632.00	72,597.00	26.0%
OASDI/Medicare/Alternative		3301-3302	44,739.00	59,282.00	32.5%
Health and Welfare Benefits		3401-3402	370,741.00	503,390.00	35.8%
Unemployment Insurance		3501-3502	1,986.00	683.00	-65.6%
Workers' Compensation		3601-3602	19,416.00	26,994.00	39.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27,146.00	42,293.00	55.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>552,416.00</b>	<b>778,311.00</b>	<b>40.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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	15,820.00	26,000.00	64.3%
Noncapitalized Equipment		4400	1,358.00	6,164.00	353.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,178.00</b>	<b>32,164.00</b>	<b>87.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	128.00	0.00	-100.0%
Dues and Memberships		5300	4,891.00	5,000.00	2.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,524.00	25,877.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,780.00	4,000.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,323.00</b>	<b>34,877.00</b>	<b>7.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,569,921.00</b>	<b>2,270,911.00</b>	<b>44.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	153,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	153,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	153,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	679,451.00	682,247.00	0.4%
3) Other State Revenue		8300-8599	833,177.00	916,802.00	10.0%
4) Other Local Revenue		8600-8799	57,293.00	518,862.00	805.6%
5) TOTAL, REVENUES			1,569,921.00	2,117,911.00	34.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,325,734.00	1,906,857.00	43.8%
2) Instruction - Related Services	2000-2999		198,381.00	314,804.00	58.7%
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		45,806.00	49,250.00	7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,569,921.00	2,270,911.00	44.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(153,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	153,000.00	New
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	153,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%	
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.0%
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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,248.00	200.00	-84.0%
5) TOTAL, REVENUES			1,248.00	200.00	-84.0%
<b>B. EXPENDITURES</b>					
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	116,584.00	15,000.00	-87.1%
5) Services and Other Operating Expenditures		5000-5999	156,430.00	32,066.40	-79.5%
6) Capital Outlay		6000-6999	81,688.00	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			354,702.00	47,066.40	-86.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(353,454.00)	(46,866.40)	-86.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(353,454.00)	(46,866.40)	-86.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	400,320.40	46,866.40	-88.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			400,320.40	46,866.40	-88.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			400,320.40	46,866.40	-88.3%
2) Ending Balance, June 30 (E + F1e)					
			46,866.40	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	46,866.40	0.00	-100.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,248.00	200.00	-84.0%
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			1,248.00	200.00	-84.0%
TOTAL, REVENUES			1,248.00	200.00	-84.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,113.00	15,000.00	-87.0%
Noncapitalized Equipment		4400	1,471.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			116,584.00	15,000.00	-87.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	17,469.00	32,066.40	83.6%
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	138,961.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>156,430.00</b>	<b>32,066.40</b>	<b>-79.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,800.00	0.00	-100.0%
Equipment		6400	44,888.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>81,688.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>354,702.00</b>	<b>47,066.40</b>	<b>-86.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,248.00	200.00	-84.0%
5) TOTAL, REVENUES			1,248.00	200.00	-84.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		354,702.00	47,066.40	-86.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			354,702.00	47,066.40	-86.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(353,454.00)	(46,866.40)	-86.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(353,454.00)	(46,866.40)	-86.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,320.40	46,866.40	-88.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,320.40	46,866.40	-88.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,320.40	46,866.40	-88.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	46,866.40	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	53,500.00	37,800.00	-29.3%
5) TOTAL, REVENUES			53,500.00	37,800.00	-29.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,500.00	37,800.00	-29.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,700,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,646,500.00)	37,800.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,206,442.42	7,559,942.42	-38.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,206,442.42	7,559,942.42	-38.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,206,442.42	7,559,942.42	-38.1%
2) Ending Balance, June 30 (E + F1e)					
			7,559,942.42	7,597,742.42	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	7,559,942.42	7,597,742.42	0.5%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,500.00	37,800.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>53,500.00</b>	<b>37,800.00</b>	<b>-29.3%</b>
<b>TOTAL, REVENUES</b>			<b>53,500.00</b>	<b>37,800.00</b>	<b>-29.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,700,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			4,700,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(4,700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	53,500.00	37,800.00	-29.3%
5) TOTAL, REVENUES			53,500.00	37,800.00	-29.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			53,500.00	37,800.00	-29.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,700,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,700,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,646,500.00)	37,800.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,206,442.42	7,559,942.42	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,206,442.42	7,559,942.42	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,206,442.42	7,559,942.42	-38.1%
2) Ending Balance, June 30 (E + F1e)			7,559,942.42	7,597,742.42	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	7,559,942.42	7,597,742.42	0.5%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,148.00	0.00	-100.0%
5) TOTAL REVENUES			12,148.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,148.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,480,513.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,480,513.14)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,468,365.14)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,468,365.14	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,468,365.14	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,468,365.14	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	12,148.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,148.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			12,148.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,480,513.14	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,480,513.14</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(2,480,513.14)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,148.00	0.00	-100.0%
5) TOTAL, REVENUES			12,148.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,148.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,480,513.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,480,513.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,468,365.14)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,468,365.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,468,365.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,468,365.14	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,944,199.00)	57,335,830.00	-259.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	112,133,263.26	75,756,286.26	-32.4%
b) Audit Adjustments					
		9793	(432,778.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			111,700,485.26	75,756,286.26	-32.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,700,485.26	75,756,286.26	-32.2%
2) Ending Balance, June 30 (E + F1e)			75,756,286.26	133,092,116.26	75.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	75,756,286.26	133,092,116.26	75.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	449,450.00	479,434.00	6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>478,450.00</b>	<b>479,434.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>478,450.00</b>	<b>479,434.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	52,944.00	15,000.00	-71.7%
Classified Supervisors' and Administrators' Salaries		2300	1,060,264.00	1,124,368.00	6.0%
Clerical, Technical and Office Salaries		2400	328,592.00	428,165.00	30.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,441,800.00</b>	<b>1,567,533.00</b>	<b>8.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25.00	1,562.00	6148.0%
PERS		3201-3202	163,224.00	186,763.00	14.4%
OASDI/Medicare/Alternative		3301-3302	105,659.00	92,951.00	-12.0%
Health and Welfare Benefits		3401-3402	346,290.00	367,469.00	6.1%
Unemployment Insurance		3501-3502	721.00	779.00	8.0%
Workers' Compensation		3601-3602	28,567.00	30,906.00	8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	37,129.00	52,167.00	40.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>681,615.00</b>	<b>732,597.00</b>	<b>7.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,197,792.00	2,637,580.00	120.2%
Noncapitalized Equipment		4400	3,056,830.00	4,841,421.00	58.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,254,622.00</b>	<b>7,479,001.00</b>	<b>75.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,819.00	42,700.00	26.3%
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	1,011,743.00	37,000.00	-96.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	600.00	100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,117,686.00	4,422,400.00	7.4%
Communications		5900	3,631.00	10,420.00	187.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,167,179.00</b>	<b>4,513,120.00</b>	<b>-12.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,332,674.00	0.00	-100.0%
Land Improvements		6170	0.00	5,925,041.00	New
Buildings and Improvements of Buildings		6200	21,200,000.00	37,456,138.00	76.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,344,759.00	1,670,174.00	24.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,877,433.00</b>	<b>45,051,353.00</b>	<b>81.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,422,649.00</b>	<b>59,343,604.00</b>	<b>62.9%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	116,200,000.00	New
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			0.00	116,200,000.00	New
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	116,200,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	478,450.00	479,434.00	0.2%
5) TOTAL REVENUES			478,450.00	479,434.00	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		36,422,649.00	59,343,604.00	62.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			36,422,649.00	59,343,604.00	62.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(35,944,199.00)	(58,864,170.00)	63.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	116,200,000.00	New
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	116,200,000.00	New



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,944,199.00)	57,335,830.00	-259.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,133,263.26	75,756,286.26	-32.4%
b) Audit Adjustments		9793	(432,778.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			111,700,485.26	75,756,286.26	-32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,700,485.26	75,756,286.26	-32.2%
2) Ending Balance, June 30 (E + F1e)			75,756,286.26	133,092,116.26	75.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	75,756,286.26	133,092,116.26	75.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	478,450.00	479,434.00	0.2%
5) TOTAL, REVENUES			478,450.00	479,434.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,441,800.00	1,567,533.00	8.7%
3) Employee Benefits		3000-3999	681,615.00	732,597.00	7.5%
4) Books and Supplies		4000-4999	4,254,622.00	7,479,001.00	75.8%
5) Services and Other Operating Expenditures		5000-5999	5,167,179.00	4,513,120.00	-12.7%
6) Capital Outlay		6000-6999	24,877,433.00	45,051,353.00	81.1%
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			36,422,649.00	59,343,604.00	62.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,944,199.00)	(58,864,170.00)	63.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	116,200,000.00	New
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	116,200,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,857,475.00	2,128,000.00	-25.5%
5) TOTAL, REVENUES			2,857,475.00	2,128,000.00	-25.5%
<b>B. EXPENDITURES</b>					
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	300.00	1,000.00	233.3%
5) Services and Other Operating Expenditures		5000-5999	183,343.00	165,200.00	-9.9%
6) Capital Outlay		6000-6999	273,561.00	4,075,000.00	1389.6%
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			457,204.00	4,241,200.00	827.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,400,271.00	(2,113,200.00)	-188.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,400,271.00	(2,113,200.00)	-188.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,019,129.57	8,419,400.57	39.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,019,129.57	8,419,400.57	39.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,019,129.57	8,419,400.57	39.9%
2) Ending Balance, June 30 (E + F1e)			8,419,400.57	6,306,200.57	-25.1%
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	8,419,400.57	6,306,200.57	-25.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	32,350.00	28,000.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,620,000.00	2,100,000.00	-19.8%
Other Local Revenue					
All Other Local Revenue					
		8699	205,125.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,857,475.00</b>	<b>2,128,000.00</b>	<b>-25.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,857,475.00</b>	<b>2,128,000.00</b>	<b>-25.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	300.00	1,000.00	233.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300.00	1,000.00	233.3%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	1,100.00	340.0%
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	69,539.00	59,000.00	-15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,600.00	74,000.00	-5.9%
Professional/Consulting Services and Operating Expenditures		5800	34,954.00	31,100.00	-11.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>183,343.00</b>	<b>165,200.00</b>	<b>-9.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	273,561.00	4,075,000.00	1389.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>273,561.00</b>	<b>4,075,000.00</b>	<b>1389.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>457,204.00</b>	<b>4,241,200.00</b>	<b>827.6%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	2,857,475.00	2,128,000.00	-25.5%
5) TOTAL, REVENUES			2,857,475.00	2,128,000.00	-25.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		457,204.00	4,241,200.00	827.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			457,204.00	4,241,200.00	827.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,400,271.00	(2,113,200.00)	-188.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,400,271.00	(2,113,200.00)	-188.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,019,129.57	8,419,400.57	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,019,129.57	8,419,400.57	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,019,129.57	8,419,400.57	39.9%
2) Ending Balance, June 30 (E + F1e)			8,419,400.57	6,306,200.57	-25.1%
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	8,419,400.57	6,306,200.57	-25.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	53,635.00	40,524.00	-24.4%
5) TOTAL, REVENUES			53,635.00	40,524.00	-24.4%
<b>B. EXPENDITURES</b>					
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	438,846.00	New
5) Services and Other Operating Expenditures		5000-5999	50,000.00	500,000.00	900.0%
6) Capital Outlay		6000-6999	113,628.00	2,186,154.00	1824.0%
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			163,628.00	3,125,000.00	1809.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(109,993.00)	(3,084,476.00)	2704.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(109,993.00)	(3,084,476.00)	2704.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,518,506.15	11,408,513.15	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,518,506.15	11,408,513.15	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,518,506.15	11,408,513.15	-1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53,635.00	40,524.00	-24.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			53,635.00	40,524.00	-24.4%
<b>TOTAL, REVENUES</b>			53,635.00	40,524.00	-24.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	38,846.00	New
Noncapitalized Equipment		4400	0.00	400,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	438,846.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	50,000.00	500,000.00	900.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,000.00</b>	<b>500,000.00</b>	<b>900.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	17,250.00	New
Land Improvements		6170	102,128.00	172,972.00	69.4%
Buildings and Improvements of Buildings		6200	11,500.00	1,995,932.00	17255.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>113,628.00</b>	<b>2,186,154.00</b>	<b>1824.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,628.00</b>	<b>3,125,000.00</b>	<b>1809.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	53,635.00	40,524.00	-24.4%
5) TOTAL, REVENUES			53,635.00	40,524.00	-24.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		163,628.00	3,125,000.00	1809.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,628.00	3,125,000.00	1809.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(109,993.00)	(3,084,476.00)	2704.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(109,993.00)	(3,084,476.00)	2704.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,518,506.15	11,408,513.15	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,518,506.15	11,408,513.15	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,518,506.15	11,408,513.15	-1.0%
2) Ending Balance, June 30 (E + F1e)			11,408,513.15	8,324,037.15	-27.0%
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			11,408,513.15	8,324,037.15	-27.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
7710	State School Facilities Projects	11,408,513.15	8,324,037.15
Total, Restricted Balance		11,408,513.15	8,324,037.15



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.00	7.00	0.0%
5) TOTAL, REVENUES			7.00	7.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7.00	7.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7.00	7.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,557.28	1,564.28	0.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,557.28	1,564.28	0.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,557.28	1,564.28	0.4%
2) Ending Balance, June 30 (E + F1e)			1,564.28	1,571.28	0.4%
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	1,564.28	1,571.28	0.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7.00	7.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.00	7.00	0.0%
5) TOTAL, REVENUES			7.00	7.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7.00	7.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7.00	7.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,557.28	1,564.28	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,557.28	1,564.28	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,557.28	1,564.28	0.4%
2) Ending Balance, June 30 (E + F1e)			1,564.28	1,571.28	0.4%
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			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	1,564.28	1,571.28	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,838,283.07	31,838,283.07	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,838,283.07	31,838,283.07	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,838,283.07	31,838,283.07	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	31,838,283.07	31,838,283.07	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,838,283.07	31,838,283.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,838,283.07	31,838,283.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,838,283.07	31,838,283.07	0.0%
2) Ending Balance, June 30 (E + F1e)			31,838,283.07	31,838,283.07	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	31,838,283.07	31,838,283.07	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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,200,305.00	4,679,435.00	11.4%
3) Other State Revenue		8300-8599	349,946.00	358,358.00	2.4%
4) Other Local Revenue		8600-8799	1,459,560.00	1,650,260.00	13.1%
5) TOTAL, REVENUES			6,009,811.00	6,688,053.00	11.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,549,107.00	2,827,978.00	10.9%
3) Employee Benefits		3000-3999	1,586,446.00	1,746,552.00	10.1%
4) Books and Supplies		4000-4999	2,160,904.00	2,224,835.00	3.0%
5) Services and Other Operating Expenses		5000-5999	42,621.00	45,862.00	7.6%
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	360,694.00	349,791.00	-3.0%
9) TOTAL, EXPENSES			6,699,772.00	7,195,018.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(689,961.00)	(506,965.00)	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	689,961.00	506,965.00	-26.5%
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			689,961.00	506,965.00	-26.5%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,200,305.00	4,679,435.00	11.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,200,305.00</b>	<b>4,679,435.00</b>	<b>11.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	349,946.00	358,358.00	2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>349,946.00</b>	<b>358,358.00</b>	<b>2.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,432,074.00	1,647,633.00	15.1%
Interest		8660	4.00	5.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,482.00	2,622.00	-90.5%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,459,560.00</b>	<b>1,650,260.00</b>	<b>13.1%</b>
<b>TOTAL, REVENUES</b>			<b>6,009,811.00</b>	<b>6,688,053.00</b>	<b>11.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,058,742.00	2,249,010.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	135,577.00	188,275.00	38.9%
Clerical, Technical and Office Salaries		2400	181,410.00	185,038.00	2.0%
Other Classified Salaries		2900	173,378.00	205,655.00	18.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,549,107.00	2,827,978.00	10.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	263,395.00	309,563.00	17.5%
OASDI/Medicare/Alternative		3301-3302	183,339.00	198,535.00	8.3%
Health and Welfare Benefits		3401-3402	1,030,924.00	1,120,454.00	8.7%
Unemployment Insurance		3501-3502	1,211.00	1,252.00	3.4%
Workers' Compensation		3601-3602	50,730.00	53,118.00	4.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	56,847.00	63,630.00	11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,586,446.00	1,746,552.00	10.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,691.00	136,710.00	13.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	2,040,213.00	2,088,125.00	2.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,160,904.00	2,224,835.00	3.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,581.00	7,030.00	6.8%
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	14,285.00	16,900.00	18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,154.00)	(32,000.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	53,632.00	53,632.00	0.0%
Communications		5900	277.00	300.00	8.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>42,621.00</b>	<b>45,862.00</b>	<b>7.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	360,694.00	349,791.00	-3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>360,694.00</b>	<b>349,791.00</b>	<b>-3.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,699,772.00</b>	<b>7,195,018.00</b>	<b>7.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	689,961.00	506,965.00	-26.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>689,961.00</b>	<b>506,965.00</b>	<b>-26.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>689,961.00</b>	<b>506,965.00</b>	<b>-26.5%</b>

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,200,305.00	4,679,435.00	11.4%
3) Other State Revenue		8300-8599	349,946.00	358,358.00	2.4%
4) Other Local Revenue		8600-8799	1,459,560.00	1,650,260.00	13.1%
5) TOTAL, REVENUES			6,009,811.00	6,688,053.00	11.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		6,339,078.00	6,845,227.00	8.0%
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		360,694.00	349,791.00	-3.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,699,772.00	7,195,018.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(689,961.00)	(506,965.00)	-26.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	689,961.00	506,965.00	-26.5%
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			689,961.00	506,965.00	-26.5%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,574,482.00	3,544,311.00	-0.8%
5) TOTAL, REVENUES			3,574,482.00	3,544,311.00	-0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	492.00	0.00	-100.0%
3) Employee Benefits		3000-3999	48.00	0.00	-100.0%
4) Books and Supplies		4000-4999	82,076.00	57,000.00	-30.6%
5) Services and Other Operating Expenses		5000-5999	3,675,775.00	3,656,832.00	-0.5%
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			3,758,391.00	3,713,832.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(183,909.00)	(169,521.00)	-7.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(83,909.00)	(69,521.00)	-17.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,941,360.00	6,857,451.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,941,360.00	6,857,451.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,941,360.00	6,857,451.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			6,857,451.00	6,787,930.00	-1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,857,451.00	6,787,930.00	-1.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	3,070,214.00	3,080,215.00	0.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	504,268.00	464,096.00	-8.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,574,482.00</b>	<b>3,544,311.00</b>	<b>-0.8%</b>
<b>TOTAL, REVENUES</b>			<b>3,574,482.00</b>	<b>3,544,311.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	492.00	0.00	-100.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>492.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38.00	0.00	-100.0%
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	10.00	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>48.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,163.00	42,000.00	-35.5%
Noncapitalized Equipment		4400	16,913.00	15,000.00	-11.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>82,076.00</b>	<b>57,000.00</b>	<b>-30.6%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	74,072.00	100,000.00	35.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,841.00	200,000.00	43.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,461,862.00	3,356,832.00	-3.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,675,775.00</b>	<b>3,656,832.00</b>	<b>-0.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,758,391.00</b>	<b>3,713,832.00</b>	<b>-1.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,574,482.00	3,544,311.00	-0.8%
5) TOTAL, REVENUES			3,574,482.00	3,544,311.00	-0.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		3,758,391.00	3,713,832.00	-1.2%
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			3,758,391.00	3,713,832.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(183,909.00)	(169,521.00)	-7.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(83,909.00)	(69,521.00)	-17.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,941,360.00	6,857,451.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,941,360.00	6,857,451.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,941,360.00	6,857,451.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			6,857,451.00	6,787,930.00	-1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,857,451.00	6,787,930.00	-1.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,650,000.00	1,480,000.00	-10.3%
5) TOTAL, REVENUES			1,650,000.00	1,480,000.00	-10.3%
<b>B. EXPENSES</b>					
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	42,239.00	4,042,200.00	9469.8%
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			42,239.00	4,042,200.00	9469.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,607,761.00	(2,562,200.00)	-259.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,607,761.00	(2,562,200.00)	-259.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,179,980.99	29,787,741.99	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,179,980.99	29,787,741.99	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,179,980.99	29,787,741.99	5.7%
2) Ending Net Position, June 30 (E + F1e)			29,787,741.99	27,225,541.99	-8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	29,787,741.99	27,225,541.99	-8.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,650,000.00	1,480,000.00	-10.3%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,650,000.00	1,480,000.00	-10.3%
<b>TOTAL, REVENUES</b>			1,650,000.00	1,480,000.00	-10.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,239.00	4,042,200.00	9469.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			42,239.00	4,042,200.00	9469.8%
<b>TOTAL, EXPENSES</b>			42,239.00	4,042,200.00	9469.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,650,000.00	1,480,000.00	-10.3%
5) TOTAL, REVENUES			1,650,000.00	1,480,000.00	-10.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		42,239.00	4,042,200.00	9469.8%
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			42,239.00	4,042,200.00	9469.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,607,761.00	(2,562,200.00)	-259.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,607,761.00	(2,562,200.00)	-259.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,179,980.99	29,787,741.99	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,179,980.99	29,787,741.99	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,179,980.99	29,787,741.99	5.7%
2) Ending Net Position, June 30 (E + F1e)			29,787,741.99	27,225,541.99	-8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	29,787,741.99	27,225,541.99	-8.6%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,598.00	12,500.00	-19.9%
5) TOTAL, REVENUES			15,598.00	12,500.00	-19.9%
<b>B. EXPENSES</b>					
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	43,559.00	45,000.00	3.3%
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			43,559.00	45,000.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,961.00)	(32,500.00)	16.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(27,961.00)	(32,500.00)	16.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	720,212.16	692,251.16	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			720,212.16	692,251.16	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			720,212.16	692,251.16	-3.9%
2) Ending Net Position, June 30 (E + F1e)			692,251.16	659,751.16	-4.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	692,251.16	659,751.16	-4.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	14,598.00	12,500.00	-14.4%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,598.00</b>	<b>12,500.00</b>	<b>-19.9%</b>
<b>TOTAL, REVENUES</b>			<b>15,598.00</b>	<b>12,500.00</b>	<b>-19.9%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	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	43,559.00	45,000.00	3.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>43,559.00</b>	<b>45,000.00</b>	<b>3.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>43,559.00</b>	<b>45,000.00</b>	<b>3.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,598.00	12,500.00	-19.9%
5) TOTAL, REVENUES			15,598.00	12,500.00	-19.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		43,559.00	45,000.00	3.3%
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		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			43,559.00	45,000.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(27,961.00)	(32,500.00)	16.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(27,961.00)	(32,500.00)	16.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	720,212.16	692,251.16	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			720,212.16	692,251.16	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			720,212.16	692,251.16	-3.9%
2) Ending Net Position, June 30 (E + F1e)			692,251.16	659,751.16	-4.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	692,251.16	659,751.16	-4.7%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
	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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,467.80	22,309.96	22,469.89	22,028.83	21,874.93	22,460.88
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	22,467.80	22,309.96	22,469.89	22,028.83	21,874.93	22,460.88
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	216.03	216.03	214.55	216.03	216.03	216.03
c. Special Education-NPS/LCI	13.82	13.82	14.39	13.82	13.82	13.82
d. Special Education Extended Year	20.73	20.73	20.46	20.15	20.15	20.15
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	250.58	250.58	249.40	250.00	250.00	250.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	22,718.38	22,560.54	22,719.29	22,278.83	22,124.93	22,710.88
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	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
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
	<b>Object</b>								
	<b>Beginning Balances (Ref. Only)</b>								
	<b>JUNE</b>								
A.	<b>BEGINNING CASH</b>	27,307,145.00	28,853,420.00	13,458,712.00	10,094,604.00	7,427,493.00	12,883,589.00	32,273,039.00	34,950,492.00
B.	<b>RECEIPTS</b>								
	LCFF/Revenue Limit Sources								
	Principal Apportionment	5,245,961.00	5,245,961.00	17,394,193.00	9,442,729.00	9,442,729.00	17,394,193.00	9,442,729.00	9,442,730.00
	Property Taxes	672,450.00	278,685.00	0.00	294,811.00	17,754,369.00	20,128,741.00	14,008,489.00	1,548,546.00
	Miscellaneous Funds	0.00	(784,413.00)	(1,568,825.00)	(1,045,884.00)	(1,045,884.00)	(1,045,884.00)	(1,045,884.00)	(1,045,884.00)
	Federal Revenue	313,110.00	87,267.00	298,752.00	479,729.00	47,050.00	2,298,353.00	283,039.00	599,789.00
	Other State Revenue	178,686.00	678,516.00	0.00	7,012,979.00	1,126,086.00	703,310.00	769,856.00	0.00
	Other Local Revenue	1,377,047.00	420,923.00	767,012.00	773,977.00	694,410.00	132,881.00	863,292.00	368,289.00
	Interfund Transfers In								
	All Other Financing Sources								
	<b>TOTAL RECEIPTS</b>	7,787,254.00	5,926,939.00	16,891,132.00	16,958,341.00	28,018,760.00	39,611,594.00	24,321,621.00	10,913,470.00
C.	<b>DISBURSEMENTS</b>								
	Certificated Salaries	537,502.00	10,970,744.00	10,606,637.00	10,765,592.00	10,884,043.00	10,686,127.00	11,054,882.00	11,302,257.00
	Classified Salaries	1,492,191.00	2,330,097.00	2,287,590.00	2,345,630.00	2,432,690.00	2,757,048.00	2,433,178.00	2,468,792.00
	Employee Benefits	4,487,903.00	4,908,659.00	4,986,830.00	4,997,392.00	5,321,430.00	5,174,234.00	5,211,893.00	5,106,160.00
	Books and Supplies	128,101.00	380,400.00	500,922.00	810,161.00	527,196.00	273,501.00	312,421.00	242,699.00
	Services	180,911.00	2,821,221.00	1,351,339.00	1,333,998.00	1,538,503.00	1,700,470.00	2,218,692.00	1,058,807.00
	Capital Outlay		3,010.00		74,692.00		6,170.00		5,450.00
	Other Outgo	0.00	164,181.00	172,104.00	108,767.00	1,558,010.00	277,987.00	217,807.00	350,405.00
	Interfund Transfers Out								
	All Other Financing Uses								
	<b>TOTAL DISBURSEMENTS</b>	6,826,608.00	21,578,312.00	19,905,422.00	20,436,232.00	22,261,872.00	20,875,537.00	21,448,873.00	20,534,570.00
D.	<b>BALANCE SHEET ITEMS</b>								
	Assets and Deferred Outflows								
	Cash Not In Treasury	9,061,113.00	744,666.00	(445,883.00)	371,779.00	(138,712.00)	103,639.00	(98,096.00)	238,542.00
	Accounts Receivable	(128,761.00)	(343,965.00)	660,590.00	(457,716.00)	(378,812.00)	(365,513.00)	(457,593.00)	1,577,938.00
	Due From Other Funds	86,294.00	(78,013.00)	1,039.00	19,197.00	47,655.00	(4,142.00)	(1,201.00)	2,179.00
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	<b>SUBTOTAL</b>	9,018,626.00	322,688.00	215,746.00	(66,740.00)	(469,869.00)	(266,016.00)	(556,890.00)	1,818,659.00
	Liabilities and Deferred Inflows								
	Accounts Payable	6,632,997.00	66,023.00	565,564.00	(877,520.00)	(169,077.00)	(919,409.00)	(361,595.00)	(923,619.00)
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	<b>SUBTOTAL</b>	1,800,000.00	66,023.00	565,564.00	(877,520.00)	(169,077.00)	(919,409.00)	(361,595.00)	(923,619.00)
	Nonoperating								
	Suspense Clearing	0.00							
	<b>TOTAL BALANCE SHEET ITEMS</b>	585,629.00	256,665.00	(349,818.00)	810,780.00	(300,792.00)	653,393.00	(195,295.00)	2,742,278.00
E.	<b>NET INCREASE/DECREASE (B - C + D)</b>	1,546,275.00	(15,394,708.00)	(3,364,108.00)	(2,667,111.00)	5,456,096.00	19,359,450.00	2,677,453.00	(6,878,822.00)
F.	<b>ENDING CASH (A + E)</b>	28,853,420.00	13,458,712.00	10,094,604.00	7,427,493.00	12,883,589.00	32,273,039.00	34,950,492.00	28,071,670.00
G.	<b>ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	28,071,670.00	30,678,451.00	47,384,801.00	35,375,267.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	17,759,825.00	9,442,730.00	9,442,730.00	17,028,559.00			136,725,069.00	136,725,069.00
Principal Apportionment	8020-8079	6,716,371.00	22,136,226.00	(267,106.00)	6,572,523.00	0.00		89,844,105.00	89,844,105.00
Property Taxes	8080-8099	(1,591,767.00)	(1,012,447.00)	(1,086,412.00)	(960,882.00)	(839,378.00)		(13,073,544.00)	(13,073,544.00)
Miscellaneous Funds	8100-8299	1,772,876.00	598,407.00	155,734.00	1,500,000.00	3,583,736.00		12,017,842.00	12,017,842.00
Federal Revenue	8300-8599	484,029.00	8,392,851.00	61,890.00	292,624.00	2,258,643.00		21,959,570.00	21,959,570.00
Other State Revenue	8600-8799	4,122.00	656,676.00	96,684.00	99,606.00	700,588.00		6,955,507.00	6,955,507.00
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-9979							0.00	0.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		25,145,456.00	40,214,443.00	8,403,520.00	24,532,430.00	5,703,589.00	0.00	254,428,549.00	254,428,549.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,750,514.00	11,398,640.00	11,220,312.00	2,969,524.00	986,580.00		117,143,354.00	117,143,354.00
Classified Salaries	2000-2999	3,365,441.00	2,543,525.00	2,505,532.00	2,563,033.00	567,567.00		30,092,314.00	30,092,314.00
Employee Benefits	3000-3999	5,553,536.00	5,228,058.00	5,711,226.00	3,760,401.00	427,070.00		60,864,792.00	60,864,792.00
Books and Supplies	4000-4999	524,898.00	422,491.00	1,285,390.00	407,755.00	594,409.00		6,410,344.00	6,410,344.00
Services	5000-5999	1,105,859.00	2,230,469.00	1,246,139.00	3,430,466.00	1,227,302.00		21,444,176.00	21,444,176.00
Capital Outlay	6000-6599	(36,964.00)	41,942.00	43,117.00	739,171.00	157,270.00		1,070,822.00	1,070,822.00
Other Outgo	7000-7499		1,483,147.00		69,413.00	915,981.00		5,280,838.00	5,280,838.00
Interfund Transfers Out	7600-7629							759,965.00	759,965.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,263,284.00	23,348,272.00	22,011,716.00	14,689,728.00	4,886,179.00	0.00	243,066,605.00	243,066,605.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9110-9199							0.00	0.00
Accounts Receivable	9200-9299	361,282.00	20,487.00	(171,183.00)	561,314.00	443,421.00		11,052,369.00	11,052,369.00
Due From Other Funds	9310	(597,836.00)	(437,420.00)	1,444,392.00	500,000.00	1,360,804.00		2,376,088.00	2,376,088.00
Stores	9320	25,993.00	(30,872.00)	37,469.00	(110,000.00)	126,685.00		122,283.00	122,283.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490	(210,561.00)	(447,805.00)	1,310,678.00	951,314.00	1,930,910.00	0.00	13,550,740.00	13,550,740.00
SUBTOTAL		(1,935,170.00)	(287,984.00)	(287,984.00)	3,700,000.00	4,501,340.00		9,703,566.00	9,703,566.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690	(1,935,170.00)	(287,984.00)	(287,984.00)	(1,800,000.00)	1,800,000.00		1,800,000.00	1,800,000.00
SUBTOTAL		(1,935,170.00)	(287,984.00)	(287,984.00)	1,900,000.00	6,301,340.00	0.00	11,503,566.00	11,503,566.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		1,724,609.00	(159,821.00)	1,598,662.00	(948,686.00)	(4,370,430.00)	0.00	2,047,174.00	2,047,174.00
E. NET INCREASE/DECREASE (B - C + D)		2,605,781.00	16,706,350.00	(12,009,534.00)	8,894,016.00	(3,553,020.00)		13,409,118.00	13,409,118.00
F. ENDING CASH (A + E)		30,678,451.00	47,384,801.00	35,375,267.00	44,269,283.00			40,716,263.00	40,716,263.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	113,547,092.00	301	0.00	303	113,547,092.00	305	1,845,172.00		307	111,701,920.00	309
2000 - Classified Salaries	29,554,528.00	311	0.00	313	29,554,528.00	315	2,417,551.00		317	27,136,977.00	319
3000 - Employee Benefits (Excluding 3800)	59,671,272.00	321	403.00	323	59,670,869.00	325	2,379,991.00		327	57,290,878.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,359,886.00	331	48,529.00	333	8,311,357.00	335	1,856,132.00		337	6,455,225.00	339
5000 - Services... & 7300 - Indirect Costs	21,376,071.00	341	0.00	343	21,376,071.00	345	6,107,151.00		347	15,268,920.00	349
TOTAL					232,459,917.00	365	TOTAL			217,853,920.00	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	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	385
7. Unemployment Insurance. ....	3501 & 3502	390
8. Workers' Compensation Insurance. ....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	393
10. Other Benefits (EC 22310). ....	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		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). ....		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....		130,119,562.00
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. ....		59.73%
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) . ....	50.00%
2. Percentage spent by this district (Part II, Line 15) . ....	59.73%
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). ....	217,853,920.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . ....	0.00

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

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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	117,143,354.00	301	0.00	303	117,143,354.00	305	1,461,222.00		307	115,682,132.00	309
2000 - Classified Salaries	30,092,314.00	311	45,600.00	313	30,046,714.00	315	2,521,533.00		317	27,525,181.00	319
3000 - Employee Benefits (Excluding 3800)	60,864,792.00	321	397,138.00	323	60,467,654.00	325	2,124,227.00		327	58,343,427.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,410,344.00	331	0.00	333	6,410,344.00	335	1,369,503.00		337	5,040,841.00	339
5000 - Services... & 7300 - Indirect Costs	20,751,780.00	341	0.00	343	20,751,780.00	345	6,900,859.00		347	13,850,921.00	349
TOTAL					234,819,846.00	365			TOTAL	220,442,502.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			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).			1,500.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			131,972,209.00
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.			59.87%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	59.87%
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).	220,442,502.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 8,084,449.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 194,688,040.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.15%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00



**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,698,606.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,398,773.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	803,097.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,900,476.63
9. Carry-Forward Adjustment (Part IV, Line F)	203,185.77
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,103,662.40

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	135,912,422.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,745,737.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	25,447,053.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,040,554.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,529.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	308,243.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,298,165.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	66,983.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	950.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,548,652.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,072,185.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,569,921.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,339,078.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	221,398,472.37

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 6.28%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 6.37%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>13,900,476.63</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>959,288.01</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.62%) times Part III, Line B18); zero if negative	<u>203,185.77</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.62%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>203,185.77</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>203,185.77</u>

Approved indirect cost rate: 6.62%  
Highest rate used in any program: 6.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,509,612.00	230,036.00	6.55%
01	3060	394,354.00	26,107.00	6.62%
01	3310	3,627,004.00	240,146.00	6.62%
01	3312	504,881.00	26,506.00	5.25%
01	3327	34,169.00	2,262.00	6.62%
01	3410	354,991.00	22,204.00	6.25%
01	3550	415,110.00	27,480.00	6.62%
01	4035	704,920.00	46,666.00	6.62%
01	4201	71,988.00	1,457.00	2.02%
01	4216	19,747.00	1,173.00	5.94%
01	5640	113,236.00	5,431.00	4.80%
01	5810	721,384.00	9,213.00	1.28%
01	6378	42,734.00	2,829.00	6.62%
01	6381	48,272.00	88.00	0.18%
01	6385	67,207.00	4,450.00	6.62%
01	6500	23,427,449.00	1,546,614.00	6.60%
01	6512	290,252.00	19,215.00	6.62%
01	6520	464,413.00	26,822.00	5.78%
01	7220	440,902.00	29,180.00	6.62%
01	7405	3,395,394.00	165,688.00	4.88%
01	8150	5,319,527.00	350,829.00	6.60%
01	9010	3,444,561.00	25,978.00	0.75%
61	5310	6,339,078.00	360,694.00	5.69%

July 1 Budget  
2014-15 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		242,568.39	242,568.39
2. State Lottery Revenue	8560	3,602,573.00		1,032,512.00	4,635,085.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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)		3,602,573.00	0.00	1,275,080.39	4,877,653.39
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,710,710.00			1,710,710.00
2. Classified Salaries	2000-2999	367,000.00			367,000.00
3. Employee Benefits	3000-3999	981,714.00			981,714.00
4. Books and Supplies	4000-4999	224,202.00		1,275,080.00	1,499,282.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	318,947.00			318,947.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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 )		3,602,573.00	0.00	1,275,080.00	4,877,653.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.39	0.39
<b>D. COMMENTS:</b>					

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

\*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 the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. L.CFF/Revenue Limit Sources	8010-8099	213,495,630.00	2.61%	219,074,564.00	3.02%	225,685,017.00
2. Federal Revenues	8100-8299	180,328.00	0.00%	180,328.00	0.00%	180,328.00
3. Other State Revenues	8300-8599	17,873,388.00	-76.31%	4,234,494.00	-0.29%	4,222,132.00
4. Other Local Revenues	8600-8799	4,155,199.00	-26.72%	3,044,799.00	0.00%	3,044,799.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(36,969,222.00)	4.32%	(38,565,085.00)	-3.00%	(37,409,651.00)
6. Total (Sum lines A1 thru A5c)		198,735,323.00	-5.42%	187,969,100.00	4.12%	195,722,625.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				99,370,018.00		102,882,438.00
b. Step & Column Adjustment				1,490,550.00		1,543,237.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,021,870.00		(156,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,370,018.00	3.53%	102,882,438.00	1.35%	104,269,675.00
2. Classified Salaries						
a. Base Salaries				20,854,690.00		21,640,159.00
b. Step & Column Adjustment				417,094.00		432,803.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				368,375.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,854,690.00	3.77%	21,640,159.00	2.00%	22,072,962.00
3. Employee Benefits	3000-3999	47,525,440.00	11.41%	52,945,718.00	9.10%	57,762,229.00
4. Books and Supplies	4000-4999	2,335,608.00	4.28%	2,435,608.00	6.57%	2,595,608.00
5. Services and Other Operating Expenditures	5000-5999	14,027,153.00	6.94%	15,000,845.00	5.01%	15,752,905.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,858,432.00	0.71%	5,900,122.00	0.65%	5,938,445.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,526,381.00)	-5.12%	(3,345,987.00)	0.00%	(3,345,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	759,965.00	3.95%	789,965.00	21.52%	959,965.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		187,254,925.00	5.90%	198,298,868.00	3.91%	206,055,802.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		11,480,398.00		(10,329,768.00)		(10,333,177.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,985,643.85		38,466,041.85		28,136,273.85
2. Ending Fund Balance (Sum lines C and D1)		38,466,041.85		28,136,273.85		17,803,096.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	161,935.00		161,935.00		161,935.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	38,304,106.85		27,974,338.85		17,641,161.85
f. Total Components of Ending Fund Balance		38,466,041.85		28,136,273.85		17,803,096.85
(Line D3f must agree with line D2)						

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
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	38,304,106.85		27,974,338.85		17,641,161.85
(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	7,597,742.42		7,688,525.00		7,950,033.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		45,901,849.27		35,662,863.85		25,591,194.85
<b>F. ASSUMPTIONS</b>						
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.						
2016/17 Add 6.4 Certificated FTE due to projected enrollment increase by 193 \$416,000, add 22.8 Certificated FTE for Class Size Adjustment down \$1,515,870 and add 1.0 Certificated Support Staff FTE \$90,000. Add 6.0 Classified FTE \$368,375. 2017/18 Reduce 2.04 Certificated FTE due to projected declining enrollment.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,837,514.00	0.00%	11,837,514.00	2.53%	12,137,514.00
3. Other State Revenues	8300-8599	4,086,182.00	0.36%	4,100,715.00	0.24%	4,110,405.00
4. Other Local Revenues	8600-8799	2,800,308.00	5.84%	2,963,855.00	-1.29%	2,925,578.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	36,969,222.00	4.32%	38,565,085.00	4.78%	40,409,651.00
6. Total (Sum lines A1 thru A5c)		55,693,226.00	3.19%	57,467,169.00	3.68%	59,583,148.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,773,336.00		18,039,936.00
b. Step & Column Adjustment				266,600.00		270,599.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,773,336.00	1.50%	18,039,936.00	1.50%	18,310,535.00
2. Classified Salaries						
a. Base Salaries				9,237,624.00		9,422,277.00
b. Step & Column Adjustment				184,653.00		188,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,237,624.00	2.00%	9,422,277.00	2.00%	9,610,623.00
3. Employee Benefits	3000-3999	13,339,352.00	7.78%	14,377,562.00	9.00%	15,672,087.00
4. Books and Supplies	4000-4999	4,074,736.00	1.58%	4,139,236.00	0.00%	4,139,236.00
5. Services and Other Operating Expenditures	5000-5999	7,417,023.00	3.13%	7,649,286.00	3.17%	7,891,666.00
6. Capital Outlay	6000-6999	1,020,822.00	0.00%	1,020,822.00	-92.16%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	114,802.00	0.00%	114,802.00	0.00%	114,802.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,833,985.00	2.07%	2,892,613.00	3.76%	3,001,261.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		55,811,680.00	3.31%	57,656,534.00	2.02%	58,820,210.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(118,454.00)		(189,365.00)		762,938.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,588,243.66		1,469,789.66		1,280,424.66
2. Ending Fund Balance (Sum lines C and D1)		1,469,789.66		1,280,424.66		2,043,362.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,469,790.02		1,280,424.66		2,043,362.66
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	(0.36)		0.00		0.00
f. Total Components of Ending Fund Balance		1,469,789.66		1,280,424.66		2,043,362.66
(Line D3f must agree with line D2)						

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	213,495,630.00	2.61%	219,074,564.00	3.02%	225,685,017.00
2. Federal Revenues	8100-8299	12,017,842.00	0.00%	12,017,842.00	2.50%	12,317,842.00
3. Other State Revenues	8300-8599	21,959,570.00	-62.04%	8,335,209.00	-0.03%	8,332,537.00
4. Other Local Revenues	8600-8799	6,955,507.00	-13.61%	6,008,654.00	-0.64%	5,970,377.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	3,000,000.00
6. Total (Sum lines A1 thru A5c)		254,428,549.00	-3.53%	245,436,269.00	4.02%	255,305,773.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				117,143,354.00		120,922,374.00
b. Step & Column Adjustment				1,757,150.00		1,813,836.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,021,870.00		(156,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	117,143,354.00	3.23%	120,922,374.00	1.37%	122,580,210.00
2. Classified Salaries						
a. Base Salaries				30,092,314.00		31,062,436.00
b. Step & Column Adjustment				601,747.00		621,149.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				368,375.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,092,314.00	3.22%	31,062,436.00	2.00%	31,683,585.00
3. Employee Benefits	3000-3999	60,864,792.00	10.61%	67,323,280.00	9.08%	73,434,316.00
4. Books and Supplies	4000-4999	6,410,344.00	2.57%	6,574,844.00	2.43%	6,734,844.00
5. Services and Other Operating Expenditures	5000-5999	21,444,176.00	5.62%	22,650,131.00	4.39%	23,644,571.00
6. Capital Outlay	6000-6999	1,070,822.00	0.00%	1,070,822.00	-87.86%	130,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,973,234.00	0.70%	6,014,924.00	0.64%	6,053,247.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(692,396.00)	-34.52%	(453,374.00)	-23.96%	(344,726.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	759,965.00	3.95%	789,965.00	21.52%	959,965.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		243,066,605.00	5.30%	255,955,402.00	3.49%	264,876,012.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		11,361,944.00		(10,519,133.00)		(9,570,239.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,573,887.51		39,935,831.51		29,416,698.51
2. Ending Fund Balance (Sum lines C and D1)		39,935,831.51		29,416,698.51		19,846,459.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	161,935.00		161,935.00		161,935.00
b. Restricted	9740	1,469,790.02		1,280,424.66		2,043,362.66
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	38,304,106.49		27,974,338.85		17,641,161.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,935,831.51		29,416,698.51		19,846,459.51

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
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	38,304,106.85		27,974,338.85		17,641,161.85
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.36)		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	7,597,742.42		7,688,525.00		7,950,033.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		45,901,848.91		35,662,863.85		25,591,194.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.88%		13.93%		9.66%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		22,278.83		22,461.58		22,396.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		243,066,605.00		255,955,402.00		264,876,012.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		243,066,605.00		255,955,402.00		264,876,012.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,291,998.15		7,678,662.06		7,946,280.36
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)		7,291,998.15		7,678,662.06		7,946,280.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	240,165,557.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,621,217.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	48,529.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	92,860.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,022,505.00
4. Other Transfers Out	All	9200	7200-7299	3,618,824.00
5. Interfund Transfers Out	All	9300	7600-7629	1,506,701.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,289,419.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	689,961.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				220,944,882.00

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		22,560.54
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,793.42
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	199,304,285.93	8,864.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	199,304,285.93	8,864.96
B. Required effort (Line A.2 times 90%)	179,373,857.34	7,978.46
C. Current year expenditures (Line I.E and Line II.B)	220,944,882.00	9,793.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

July 1 Budget  
2014-15 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(53,308.00)	0.00	(379,799.00)				
Other Sources/Uses Detail					7,897,253.00	1,506,701.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE 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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,562.00	0.00	19,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE 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
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	4,700,000.00		
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	2,480,513.14		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	300.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	78,600.00	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	(32,154.00)	360,694.00	0.00				
Other Sources/Uses Detail					689,961.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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
<b>TOTALS</b>	<b>85,462.00</b>	<b>(85,462.00)</b>	<b>379,799.00</b>	<b>(379,799.00)</b>	<b>8,687,214.00</b>	<b>8,687,214.14</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(54,300.00)	0.00	(692,396.00)				
Other Sources/Uses Detail					0.00	759,965.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	11,700.00	0.00	342,605.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					153,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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	600.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	74,000.00	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	(32,000.00)	349,791.00	0.00				
Other Sources/Uses Detail					506,965.00	0.00		
Fund Reconciliation								



July 1 Budget  
2015-16 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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								
<b>TOTALS</b>	<b>86,300.00</b>	<b>(86,300.00)</b>	<b>692,396.00</b>	<b>(692,396.00)</b>	<b>759,965.00</b>	<b>759,965.00</b>		

# **SECTION 7**

## **District Certification and Criteria and Standards Review**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	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)		
Third Prior Year (2012-13)	22,990.96	23,070.69	N/A	Met
Second Prior Year (2013-14)	22,785.14	22,775.36	0.0%	Met
First Prior Year (2014-15)	22,735.43	22,719.29	0.1%	Met
Budget Year (2015-16)	22,710.88			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		23,672	23,686	N/A	Met
Second Prior Year (2013-14)		23,265	23,783	N/A	Met
First Prior Year (2014-15)		23,878	23,933	N/A	Met
Budget Year (2015-16)		23,462			

**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)	22,524	23,686	95.1%
Second Prior Year (2013-14)	22,656	23,783	95.3%
First Prior Year (2014-15)	22,718	23,933	94.9%
		Historical Average Ratio:	95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

**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)	22,279	23,462	95.0%	Met
1st Subsequent Year (2016-17)	22,462	23,656	95.0%	Met
2nd Subsequent Year (2017-18)	22,396	23,587	95.0%	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)\* 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

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?

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)	230,894,879.00	231,711,499.00	237,214,910.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	22,719.29	22,710.88	22,452.57
b. Prior Year ADA (Funded)	22,719.29	22,710.88	22,461.58
c. Difference (Step 1a minus Step 1b)	(8.41)	(249.30)	(9.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-0.04%	-1.10%	-0.04%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	193,871,205.00	213,495,630.00	219,074,564.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	19,683,550.00	7,549,862.00	6,684,788.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	19,683,550.00	7,549,862.00	6,684,788.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	10.15%	3.54%	3.05%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	10.11%	2.44%	3.01%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>9.11% to 11.11%</b>	<b>1.44% to 3.44%</b>	<b>2.01% to 4.01%</b>

**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)	89,844,105.00	89,844,105.00	89,844,105.00	89,844,105.00
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)	206,405,990.00	226,569,174.00	232,803,217.00	239,674,293.00
District's Projected Change in LCFF Revenue:		9.77%	2.75%	2.95%
LCFF Revenue Standard:		9.11% to 11.11%	1.44% to 3.44%	2.01% to 4.01%
Status:		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	128,579,546.58	136,985,603.46	93.9%
Second Prior Year (2013-14)	146,213,526.37	164,194,252.80	89.0%
First Prior Year (2014-15)	163,540,632.00	182,775,914.00	89.5%
Historical Average Ratio:			90.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
		3.0%	3.0%
	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	167,750,148.00	186,494,960.00	89.9%	Met
1st Subsequent Year (2016-17)	177,468,315.00	197,508,903.00	89.9%	Met
2nd Subsequent Year (2017-18)	184,104,866.00	205,095,837.00	89.8%	Met

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

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

- 1a. STANDARD 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):	10.11%	2.44%	3.01%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>.11% to 20.11%</b>	<b>-7.56% to 12.44%</b>	<b>-6.99% to 13.01%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.11% to 15.11%	-2.56% to 7.44%	-1.99% to 8.01%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	12,972,378.00		
Budget Year (2015-16)	12,017,842.00	-7.36%	Yes
1st Subsequent Year (2016-17)	12,017,842.00	0.00%	No
2nd Subsequent Year (2017-18)	12,317,842.00	2.50%	No

**Explanation:** (required if Yes)  
2015-16 Reduce Sp Ed IDEA & Mental Health deferred revenue by \$721,000, Increase Title I Projection by \$330,000, decrease Title II projection by 261,000, sunset of other Federal programs \$300,000.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	9,988,983.00		
Budget Year (2015-16)	21,959,570.00	119.84%	Yes
1st Subsequent Year (2016-17)	8,335,209.00	-62.04%	Yes
2nd Subsequent Year (2017-18)	8,332,537.00	-0.03%	No

**Explanation:** (required if Yes)  
2015-16 One time Discretionary State Fund \$13,650,000, Decrease Lottery projection by \$936,000 due to State not funding Adult Ed and ROP ADA and reduce one time Mandated Reimbursement \$1,490,000.  
2016-17 Reduce one time Discretionary State Fund \$13,650,000.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	10,688,678.00		
Budget Year (2015-16)	6,955,507.00	-34.93%	Yes
1st Subsequent Year (2016-17)	6,008,654.00	-13.61%	Yes
2nd Subsequent Year (2017-18)	5,970,377.00	-0.64%	No

**Explanation:** (required if Yes)  
2015-16 Reduce Sp Ed SELPA Revenues for COE prior year Adjustment by \$791,000, Adjust Special Ed Prior Year Recertification by \$427,000, Decrease Current Year Special Ed Revenues by \$539,000, reduce one time funding Microsoft Voucher by \$880,000 and decrease State Renewal Energy fund by \$1,320,000.  
2016/17 Sunset of Renewal Clean Energy Incentive \$1,100,000.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	8,359,886.00		
Budget Year (2015-16)	6,410,344.00	-23.32%	Yes
1st Subsequent Year (2016-17)	6,574,844.00	2.57%	No
2nd Subsequent Year (2017-18)	6,734,844.00	2.43%	No

**Explanation:** (required if Yes)  
2015-16 Reduce one time Common Core \$2,100,000 and other minor adjustments.

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

First Prior Year (2014-15)	21,755,870.00		
Budget Year (2015-16)	21,444,176.00	-1.43%	Yes
1st Subsequent Year (2016-17)	22,650,131.00	5.62%	No
2nd Subsequent Year (2017-18)	23,644,571.00	4.39%	No

**Explanation:**  
(required if Yes)

2015-16 Reduce one time Common Core \$471,000 and other adjustments.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	33,650,039.00		
Budget Year (2015-16)	40,932,919.00	21.64%	Not Met
1st Subsequent Year (2016-17)	26,361,705.00	-35.60%	Not Met
2nd Subsequent Year (2017-18)	26,620,756.00	0.98%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	30,115,756.00		
Budget Year (2015-16)	27,854,520.00	-7.51%	Not Met
1st Subsequent Year (2016-17)	29,224,975.00	4.92%	Met
2nd Subsequent Year (2017-18)	30,379,415.00	3.95%	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)

2015-16 Reduce Sp Ed IDEA & Mental Health deferred revenue by \$721,000, Increase Title I Projection by \$330,000, decrease Title II projection by 261,000, sunset of other Federal programs \$300,000.

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

2015-16 One time Discretionary State Fund \$13,650,000, Decrease Lottery projection by \$936,000 due to State not funding Adult Ed and ROP ADA and reduce one time Mandated Reimbursement \$1,490,000. 2016-17 Reduce one time Discretionary State Fund \$13,650,000.

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

2015-16 Reduce Sp Ed SELPA Revenues for COE prior year Adjustment by \$791,000, Adjust Special Ed Prior Year Recertification by \$427,000, Decrease Current Year Special Ed Revenues by \$539,000, reduce one time funding Microsoft Voucher by \$880,000 and decrease State Renewal Energy fund by \$1,320,000. 2016/17 Sunset of Renewal Clean Energy Incentive \$1,100,000.

- 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)

2015-16 Reduce one time Common Core \$2,100,000 and other minor adjustments.

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

2015-16 Reduce one time Common Core \$471,000 and other adjustments.

**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)	243,066,605.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	243,066,605.00	7,291,998.15	7,422,000.00	Met

<sup>1</sup> 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:

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	12,155,157.64	12,206,442.42	7,559,942.42
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	25,215,187.38	28,313,976.14	26,823,708.85
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	(0.36)
d. Available Reserves (Lines 1a through 1c)	37,370,345.02	40,520,418.56	34,383,650.91
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	195,671,093.48	216,653,953.25	240,165,557.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	195,671,093.48	216,653,953.25	240,165,557.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	19.1%	18.7%	14.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.4%</b>	<b>6.2%</b>	<b>4.8%</b>

<sup>1</sup>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.

<sup>2</sup>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)	516,636.10	137,723,768.53	N/A	Met
Second Prior Year (2013-14)	(929,184.27)	164,710,616.46	0.6%	Met
First Prior Year (2014-15)	(1,490,267.00)	184,282,615.00	0.8%	Met
Budget Year (2015-16) (Information only)	11,480,398.00	187,254,925.00		

**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)

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	24,673,359.23	25,485,327.02	N/A	Met
Second Prior Year (2013-14)	23,300,814.00	29,405,095.12	N/A	Met
First Prior Year (2014-15)	23,729,277.12	28,475,910.85	N/A	Met
Budget Year (2015-16) (Information only)	26,985,643.85			

<sup>2</sup> 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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	22,279	22,462	22,396
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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?
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)	243,066,605.00	255,955,402.00	264,876,012.00
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)	243,066,605.00	255,955,402.00	264,876,012.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,291,998.15	7,678,662.06	7,946,280.36
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>7,291,998.15</b>	<b>7,678,662.06</b>	<b>7,946,280.36</b>

**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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	38,304,106.85	27,974,338.85	17,641,161.85
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)	(0.36)	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)	7,597,742.42	7,688,525.00	7,950,033.00
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)	45,901,848.91	35,662,863.85	25,591,194.85
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.88%	13.93%	9.66%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,291,998.15</b>	<b>7,678,662.06</b>	<b>7,946,280.36</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(31,115,711.00)			
Budget Year (2015-16)	(36,969,222.00)	5,853,511.00	18.8%	Not Met
1st Subsequent Year (2016-17)	(38,565,085.00)	1,595,863.00	4.3%	Met
2nd Subsequent Year (2017-18)	(37,409,651.00)	(1,155,434.00)	-3.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	1,506,701.00			
Budget Year (2015-16)	759,965.00	(746,736.00)	-49.6%	Not Met
1st Subsequent Year (2016-17)	789,965.00	30,000.00	3.9%	Met
2nd Subsequent Year (2017-18)	959,965.00	170,000.00	21.5%	Not Met

1d. Impact of Capital Projects No  
Do you have any capital projects that may impact the general fund operational budget?

\* 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) 2015-16 Increase contribution to Special Ed by \$4,181,511 and increase contribution to Restricted Routine Maintenance to match the 3% required minimum contribution.

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)

2015-16 Reduce one time contribution to Restricted General Fund to write off accrual by \$717,000 and reduce contribution to F/61 Child Nutrition by \$183,000.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01/8011	01/5610	462,254
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	01/8011	01/3901	2,152,970
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>2,615,224</b>

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	231,127	231,127	231,127	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485	1,076,485	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>1,307,612</b>	<b>1,307,612</b>	<b>1,307,612</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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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)

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

b. Do benefits continue past age 65?

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's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouse. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% Medical Benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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

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

	Self-Insurance Fund	Governmental Fund
	0	29,787,742

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	55,396,143.00
b. OPEB unfunded actuarial accrued liability (UAAL)	25,807,163.00
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, 2014

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	3,781,299.00	3,865,299.00	3,973,183.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,213,302.00	5,376,035.00	5,053,128.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,286,478.00	3,144,722.00	3,062,014.00
d. Number of retirees receiving OPEB benefits	345	355	365

**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:

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3. Self-Insurance Liabilities

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

1,574,792.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs	12,272,651.00	12,820,200.00	13,400,602.00
b. Amount contributed (funded) for self-insurance programs	12,272,651.00	12,820,200.00	13,400,602.00

**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	1,156.1	1,210.3	1,217.7	1,215.3

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

If No, 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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--	--

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

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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

1,286,882
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7. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
21,159,047	22,428,590	23,774,305
100.0%	100.0%	100.0%
3.0%	6.0%	6.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,558,521	1,648,139	1,703,189
1.5%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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

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**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	541.3	550.3	555.3	555.3

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

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

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

No
----

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.

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Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

No
----

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

If Yes, date of budget revision board adoption:

No
----

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)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

376,609
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7. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0	0	0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
10,238,751	10,853,076	11,504,261
100.0%	100.0%	100.0%
3.0%	6.0%	6.0%

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
529,201	555,635	571,968
2.0%	2.0%	2.0%

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

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

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

**Classified (Non-management) - Other**

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

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**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	77.7	81.7	82.7	82.7

**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.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**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)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

Jun 18, 2015
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**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
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## ADDITIONAL FISCAL INDICATORS

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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?   | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="Yes"/> |
| 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)   | <input type="text" value="No"/>  |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="No"/>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="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)   | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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SACS2015 Financial Reporting Software - 2015.1.0  
6/9/2015 7:05:22 PM

43-69427-0000000

July 1 Budget  
2014-15 Estimated Actuals  
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED



### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget  
2015-16 Budget  
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-729,087.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-449,087.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.