

Bellevue Union School District

Agenda Item for Board Meeting of June 23, 2015

Agenda Category: Review and Action

Agenda Item Title: Approval of Final Budget for 2015-16

Estimated Time: 20 Minutes

Person Responsible: Joel Dontos, Chief Business Official

Background:

The Board of Trustees is legally required to adopt a balanced budget with a 3% reserve for the 2015/16 school year as well as two subsequent years by June 30, 2015. Included with the budget are the budget and multi-year budget assumptions that are the basis of the 2015/16 budget projections. The 2015/16 budget will be updated at the First and Second Interim Reports. These reports will be presented to the Board of Trustees in December 2015 and March 2016.

A copy of the SACS budget has been provided under separate cover to the Board and is available at the District Office for review.

Fiscal Implication:

General Fund:

The General Fund revenues projected for 2015/16 are \$19,953,183.76. This is a decrease of 1.1% compared to the 2014/15 General Fund revenues of 20,164,951.79 as projected actuals. The largest decrease in revenue comes from the loss of the Federal School Improvement Grant (SIG) at Kawana.

Total Outgo (including transfers and expenditures) in the General Fund are projected at \$19,925,888.37. This decrease of 10% includes the reduction in expenditures for the School Improvement Grant (SIG) at Kawana. The budget includes the expenditures necessary to implement the Local Control Accountability Plan (LCAP).

The estimated Ending Balance of the 2015/16 General Fund Budget is \$4,007,556.84.

The 3% required reserve for the district is \$600,000.00 of the General Fund unrestricted. Additional undesignated reserves above the 3% are \$3,009,747.94 or 15%. Given the volatility in State revenue, and historical revenue reductions as high as 23%, the recommended undesignated reserves should be substantially higher than the State recommended 3%.

The Multi-Year Projection indicates that the district will meet the required 3% reserve for all three years.

Recommended Action:

That the Board approves the Budget for the 2015/16 school year as presented

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: Bellevue Union School District

Date: June 13, 2015

Place: Bellevue Union School District

Date: June 22, 2015

Time: 05:30 PM

Adoption Date: June 23, 2015

Signed: *Anna Henderson*

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

Contact person for additional information on the budget reports:

Name: Joel Dontos

Telephone: (707) 542-5197

Title: Chief Business Official

E-mail: jdontos@hotmail.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • 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	
			n/a	
			n/a	
			n/a	
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 X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 23, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

July 1 Budget
FINANCIAL REPORTS
2015-16 Budget
School District Certification

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

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

Signed

Joel Dontos

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

6/23/15

For additional information on this certification, please contact:

Name: Joel Dontos

Title: CBO

Telephone: (707) 542-5197

E-mail: jdontos@busd.org

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,334.18	1,334.18	1,334.18	1,334.18	1,334.18	1,334.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,334.18	1,334.18	1,334.18	1,334.18	1,334.18	1,334.18
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	2.79	2.79	2.79	2.79	2.79	2.79
c. Special Education-NPS/LCI	2.17	2.17	2.17	2.17	2.17	2.17
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.96	4.96	4.96	4.96	4.96	4.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,339.14	1,339.14	1,339.14	1,339.14	1,339.14	1,339.14
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	388.27	388.27	388.27	388.27	388.27	388.27
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	388.27	388.27	388.27	388.27	388.27	388.27
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	388.27	388.27	388.27	388.27	388.27	388.27

Multi-Year Budget Assumptions		2015/16 Budget	2016/17 Projection	2017/18 Projection
Revenue Limit				
COLA		1.02%	1.60%	2.48%
Gap Funding Rate		53.08%	37.40%	36.70%
ADA				
Prior year total ADA		1732		
District ADA Used for LCFF		1722	1722	1722
Property Taxes				
District Property Tx		\$5,940,573	\$5,940,573	\$5,940,573
District LCFF & EPA		\$8,184,402	\$8,876,225	\$9,454,968
Total		\$14,124,975	\$14,816,798	\$15,395,541
Charter Property Taxes		\$1,251,806	\$1,232,214	\$1,213,227
Charter LCFF & EPA		\$2,322,572	\$2,535,345	\$2,710,220
Total		\$3,574,378	\$3,767,559	\$3,923,447
Stony Point Charter Property Taxes		\$300,031	\$387,814	\$387,814
Revenue Limit Sources Restricted 8010-8099		Special Education Property Taxes	Budgeted the Same	Budgeted the Same
Federal Restricted 8100-8299		Budgeted: Title I \$624,503, Special Ed 3310 \$277,455, Special Ed 3315 and 3320 for \$50,866, Title II, \$83,233, Title of \$121,252 for total restricted of \$1,157,309	Budgeted the Same	Budgeted the Same
Other State Revenue Restricted 8300-8599		Revenue for restricted Lottery 6300 Fund 01 \$39,720 Fund 03 \$12,210, AESES 6010 of \$451,800, ERMS 6512 \$85,773 for a total of \$589,503	Budgeted the same	Budgeted the same
Other Local Revenue Restricted 8600-8799		RESIG \$6,421, Trans of Apport special Ed. 1,207,710, for a total of \$1,214,131	Budgeted the same	Budgeted the same
Other Financing sources Restricted 8900-8999		Contribution to Special Ed of \$2,490,845, \$55,000 for certificated staff retirement, and contribution to restricted maintenance \$600,0 00, and classified staff retirement \$15,357 for a total of \$3,161,202	Budgeted the Same	Budgeted the Same
Federal Revenue Unrestricted 8100-8299		MAA \$42,754	Budgeted the Same	Budgeted the Same

Other State Revenue Unrestricted 8300-8599	Mandated Block Grant Fund 01 \$116,898, Mandated Block Grant Fund 03 \$5,864, unrestricted Lott Fund 01 \$166,824 Fund 03 \$51,282, for a total of \$340,868	Budgeted the same	Budgeted the same
Other Local Revenue Unrestricted 8600-8799	Leases and rentals \$9,290, interest \$35,000, Fund 03 int \$3,000, other local income \$14,000 medical therapy unit \$15,548, estimated Solar Rebates for \$135,000, for a total of \$211,838.	Budgeted the same	Budgeted the same
Other Financing sources moved to Restricted 8900-8999	Special Ed contribution \$2,490,845 Retirees \$55,000, Classified retirees \$15,357 Maintenance \$600,000 for a total of \$3,161,202	Budgeted the Same	Budgeted the Same
Lottery Revenue			
\$ per ADA Unrestricted	\$124	\$124	\$124
\$ per ADA Restricted	\$34	\$34	\$34
Reserve for Economic Uncertainties			
Was reserve designated in unrestricted G.F.?	3%	3%	3%
Assigned Fund Balance	\$50,000 Maintenance	\$50,000 Maintenance	\$50,000 Maintenance
EXPENDITURES			
Negotiations	Negotiations settled for 14/15 for certificated, management and confidential and classified. Negotiations have not started for 15/16		
Certificated and Classified Salaries			
Step/column movement (percentage or amount)			
1000-3999	Added 3% for Certificated step and column and 2% for classified. Budgeted STRS at 10.73% and PERS 11.847%.	Added 3% for Certificated step and column and 2% for classified. Add 2% for STRS & PERS increases.	Increased Certificated salaries by 3% for step and column and Classified salaries by 2% for step. Add 2% for STRS & PERS increases.

4000-6999	<p>4000-5000 Estimated cost for books and supplies. Estimated cost for LCAP. Estimated costs for technology. For the 6000's the District is installing the playground equipment per the LCAP, security gates and fences at TM, MV & Bellvue, Library Media Centers at TM, MV & Bellvue and A/C units in server rooms.</p>	<p>Estimated cost for LCAP, books and supplies. Took out one time 6000's expenditures.</p>	Estimated cost for LCAP, books and supplies
Other outgo 7100-7299, 7400-7499	<p>Transportation \$139,048, Special Ed transport \$196,146, Solar payment \$77,300 for a total of \$521,466.56</p>	Budgeted the Same	Budgeted the Same

BALANCING SPREADSHEET

2015-16 Adopted Budget Report

(complete and submit with Adopted Budget Report)

Purpose: verify that the Escape adopted budget and the Multi-year Projection agree to the LCFF Calculator results

select District name from drop-down

*

			2014-15	2015-16	2016-17	2017-18
LCFF Calculator (COMPLETE THIS FIRST)						
<i>from calculator</i>						
	State Aid		4,942,495	6,244,322	8,433,122	9,427,885
	EPA		1,899,110	2,004,908	2,073,852	1,983,685
	Property Taxes		5,553,762	5,940,573	5,940,573	5,940,573
	In-Lieu of Property Tax		-122,608	-246,363	-300,031	-472,892
	<i>subtotal</i>		12,272,759	13,943,440	16,147,516	17,632,869
<i>additional sources (not in calculator)</i>						
	property tax transfer-spec ed 8097		0	0	0	0
	basic aid supplemental		0	0	0	0
	basic aid choice		0	0	0	0
	prior year charter overpaid		0	0	0	0
	<i>total</i>		\$12,272,759 △	\$13,943,440 ◇	\$16,147,516 ●	\$17,632,869 ▼
Escape						
	<i>resource</i>	<i>object</i>				
general fund	0000	8011 State Aid + choice + supplemental	4,942,495	6,244,322	8,433,122	
general fund	0000	8012 EPA	1,899,110	2,004,908	2,073,852	
general fund	0000	802x-804x Property Taxes	5,553,762	5,940,573	5,940,541	
general fund	0000	8091 LCFF transfer	0	0	0	
general fund	0000	8096 In-Lieu of Property Tax	-122,608	-246,363	-300,031	
		<i>subtotal</i>	12,272,759	13,943,440	16,147,484	
fund 14	0000	8091 LCFF transfer	0	0	0	
		<i>total</i>	\$12,272,759 △	\$13,943,440 ◇	\$16,147,484 ●	
Multi-year Projection						
MYP- general fund	LCFF Sources (8010-8099)			13,943,440	16,147,516	16,964,329
MYP- other funds	LCFF Sources			0	0	0
	<i>total</i>			\$13,943,440 ◇	\$16,147,516 ●	\$16,964,329 □
						\$17,632,869 ▼

balanced

balanced

balanced

balanced

balanced

Criteria & Standard #4B Calculating the District's Projected Change in LCFF Revenue
LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089)

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

2015-16	2016-17	2017-18
data is extracted	17,352,143	18,105,761

* 13-14 gap funding is part of the floor calculation for 14-15 LCFF and subsequent year LCFF calculations (until the state is at target).
Because of this it is important that your 13-14 data in the LCFF calculator is correct.

To check, compare: LCFF calculator, Calculator tab-cell O38, prior year LCFF gap funding per ADA

CDE Principal Apportionment, 14-15 Transition Calculation exhibit-line B-11.

If the difference above is material, review the 13-14 CDE exhibits to see the ADA, unduplicated percent and property taxes used in the calculation.

Note: CDE exhibits for the principal apportionment are at www.cde.ca.gov/fg/aa/pa/index.asp

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00	0.00	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					0.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

District: Bellevue Union School District
CDS #: 4970615

**Adopted Budget
2015-16 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	Fund	2015-16 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$4,007,556.84	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,007,556.84	
Reserve Standard Percentage Level as defined by Criteria and Standards		3%	Criteria and Standards - Form 01CS Line 10B-4
Less District's Reserve Standard as defined by Criteria and Standards		\$997,808.90	Criteria and Standards - Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$3,009,747.94	

Reasons for Assigned and Unassigned/Unappropriated Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund (Assigned)	\$50,000.00	Maintenance
01	General Fund/County School Service Fund (Assigned)	\$100,000.00	Instructional materials, professional development and facility improvements
01	General Fund/County School Service Fund (Assigned)	\$963,337.25	Cover unfunded special education costs
01	General Fund/County School Service Fund (Unassigned)	\$963,337.25	Economic uncertainties
01	General Fund/County School Service Fund (Unassigned)	\$933,073.44	Emergencies
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	
Insert Lines above as needed			
Total of Substantiated Needs		\$3,009,747.94	

Remaining Unsubstantiated Balance \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

LCFF Calculator Universal Assumptions
Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

Projection Title: **BUSD Fiscal Year 15/16 Budget**

Projection Date: **06/18/15**

Annual COLA

(profiled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(profiled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(profiled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual COLA		1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	
LCFF Gap Closed Percentage		12.00169574%	29.97%	53.08%	37.40%	36.70%	21.00%	
LCFF Gap Closed Percentage - May Revise		11.75%	28.06%	53.08%	37.40%	36.70%	21.00%	
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2854%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$ 6,952	\$ 7,011	\$ 7,083	\$ 7,196	\$ 7,374	\$ 7,586	\$ 7,586
Grades 4-6	\$ 7,056	\$ 7,116	\$ 7,189	\$ 7,304	\$ 7,485	\$ 7,700	\$ 7,700
Grades 7-8	\$ 7,266	\$ 7,328	\$ 7,403	\$ 7,521	\$ 7,708	\$ 7,929	\$ 7,929
Grades 9-12	\$ 8,419	\$ 8,491	\$ 8,578	\$ 8,715	\$ 8,931	\$ 9,187	\$ 9,187

Grade Span Adjustment

Grades TK-3	\$ 724	\$ 729	\$ 737	\$ 748	\$ 767	\$ 789	\$ 789
Grades 9-12	\$ 219	\$ 221	\$ 223	\$ 227	\$ 232	\$ 239	\$ 239

Supplemental Grant

	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Grades TK-3	\$ 1,535	\$ 1,548	\$ 1,564	\$ 1,589	\$ 1,628	\$ 1,675	\$ 1,675
Grades 4-6	\$ 1,411	\$ 1,423	\$ 1,438	\$ 1,461	\$ 1,497	\$ 1,540	\$ 1,540
Grades 7-8	\$ 1,453	\$ 1,466	\$ 1,481	\$ 1,504	\$ 1,542	\$ 1,586	\$ 1,586
Grades 9-12	\$ 1,728	\$ 1,742	\$ 1,760	\$ 1,788	\$ 1,833	\$ 1,885	\$ 1,885

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Grades TK-3	\$ 3,838	\$ 3,870	\$ 3,910	\$ 3,972	\$ 4,071	\$ 4,188	\$ 4,188
Grades 4-6	\$ 3,528	\$ 3,558	\$ 3,595	\$ 3,652	\$ 3,743	\$ 3,850	\$ 3,850
Grades 7-8	\$ 3,633	\$ 3,664	\$ 3,702	\$ 3,761	\$ 3,854	\$ 3,965	\$ 3,965
Grades 9-12	\$ 4,319	\$ 4,356	\$ 4,401	\$ 4,471	\$ 4,582	\$ 4,713	\$ 4,713

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Created by: **Joel Dontos**

Email: **jdontos@busd.org**

Phone: **(707) 542-5197 x3**

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
BUSD Fiscal Year 15/16 Budget

Bellevue Union Elementary
 District

Enter CDS Code: **70615** Project Date: **06/18/15**

5 digit District code or 6+ digit School code (from the CDS code)

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,421.85		6,421.85
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	206.25		206.25
A-3	Sch District Revenue Limit	Revenue Limit ADA	1,406.97		1,406.97
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	9,325,538		9,325,538
D-1	Sch District Revenue Limit	Unemployment Insurance	71,903		71,903
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	10,810		10,810
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	7,309,647		7,309,647
E-2	Sch District Revenue Limit	Local Revenue	4,211,285		4,211,285
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-

Necessary Small Schools		
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount
D-3	Sch District ADA	Funded NSS ADA
B-3	Sch District Revenue Limit	Allowance for Necessary Small School

Charter School All Types		
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA
Charter School - COE, EHS & SBC		
A-13	Charter Block Grant	Total General Purpose Entitlement
B-5 EHS	Charter Block Grant	Adjusted Total
B-3 COE		In Lieu of Property Taxes
Charter School - Unified		
D-1	Charter Block Grant	Total General Purpose Entitlement
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes

State Aid for Revenue Limit/Charter General Purpose Block Grant **3,098,362**

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
 BUSD Fiscal Year 15/16 Budget

Bellevue Union Elementary
 District

Enter CDS Code: 70615 Project Date: 06/18/15

5 digit District code or 6+ digit School code (from the CDS code)

Floor Funding per ADA

	District	Charter
Base Revenue Limit per ADA	6,421.85	
Meals/BTSA Add-on per ADA	206.25	
Total (before deficit)	6,628.10	
Floor BRL rate per ADA	5,151.89	
Charter Gen. Purpose		-
12-13 Charter ADA		-
Floor Charter GP rate per ADA		-
12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)	61,093	
12-13 ADA (includes NSS, excludes Charter BG offset)	1,406.97	
Floor Other BRL per ADA	43.42	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	1,406.97	
12-13 Base Revenue Limit per ADA including AB851 adjustments	6,628	
Subtotal	9,325,538	
12-13 Other RL Items subject to deficit	-	
Subtotal * Deficit	7,248,554	
12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	61,093	
Total 12-13 RL / Charter Gen. Purpose	7,309,647	-
12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	1,406.97	-
Minimum State Aid Funding per ADA	5,195.31	-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

		8.92%
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
CDE Schedule Cert. - Categ. Sub. (A-50)	2012-13 Fair Share taken in 2013-14	\$ -
(42238.03(a)(2)(B))	2012-13 RDA Asset Liquidation	\$ -
	2014-15 Fair Share reduction w RDA fix before Categorical limitation	\$ -
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ -

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
BUSD Fiscal Year 15/16 Budget

Bellevue Union Elementary
 District

Enter CDS Code:	Project Date:
70615	06/18/15

5 digit District code or 6+ digit School code (from the CDS code)

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	Deficited	Undeficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF			
A-1	Remedial Program	-	-
A-2	Retained and Recommended for Retention	25,248	31,495
A-3	Low STAR Score and At Risk of Retention	15,849	19,771
A-4	Core Academic Program	24,867	31,019
A-5	Regional Occupational Centers/Programs	-	-
A-6	County Offices of Education Fiscal Oversight	-	-
A-7	Middle and High School Counseling	-	-
A-8	Pupil Transportation	-	-
A-9	Small District/COE Bus Replacement	-	-
A-10	Gifted and Talented Education	15,133	18,877
A-11	Economic Impact Aid	619,599	619,599
A-12	Math and Reading Professional Development	12,025	15,000
A-13	Math and Reading Professional Development - English Learners	9,019	11,251
A-14	Administrator Training Program	-	-
A-15	Adult Education	-	-
A-16	Education Technology - California Technology Assistance Project	-	-
A-17	Education Technology - Statewide Education Technology Services	-	-
A-18	Deferred Maintenance	57,732	72,017
A-19	Instructional Materials Fund Realignment Program	95,317	118,901
A-20	Community Day School Additional Funding	-	-
A-21	Bilingual Teacher Training	-	-
A-22	Peer Assistance and Review	9,799	12,223
A-23	Reader Services for Blind Teachers	-	-
A-24	National Board Certification for Teachers	3,355	4,185
A-25	California School Age Families Education	-	-
A-26	California High School Exit Exam Intensive Instruction	-	-
A-27	Teacher Dismissal Apportionments	-	-
A-28	Community Based English Tutoring	32,229	40,204
A-29	School Safety and Violence Prevention	-	-
A-30	Class Size Reduction Grade 9	-	-
A-31	International Baccalaureate Diploma Program	-	-
A-32	Advance Placement Fee Reimbursement	-	-
A-33	Pupil Retention Block Grant	-	-
A-34	Teacher Credentialing Block Grant	-	-
A-35	Teacher Credentialing Block Grant Regional Support	-	-
A-36	Professional Development Block Grant	44,935	56,053
A-37	Targeted Instructional Improvement Block Grant	-	-
A-38	School and Library Improvement Block Grant	144,148	179,815
A-39	School Safety Competitive Block Grant	-	-
A-40	School Safety Competitive Block Grant (Prov 1)	-	-
A-41	Physical Education Teacher Incentive Program	-	-
A-42	Arts and Music Block Grant	23,966	29,896
A-43	Williams County Oversight	-	-
A-44	Valenzuela County Oversight	-	-
A-45	Certificated Staff Mentoring	17,734	22,122
A-46	Child Oral Health Assessments	1,777	2,217
A-47	Standards for Preparation and Licensing of Teachers	-	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	-
A-49	Class Size Reduction Grades K - 3	836,451	836,451
A-52	Charter School Categorical Block Grant	-	-
A-53	Charter School In-Lieu of Economic Impact Aid	-	-
A-54	New Charter Supplemental Categorical Block Grant	-	-

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/18/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	0.00%
GAP Funding rate	12.00%	29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
Estimated Property Taxes (with RDA)	\$ 5,553,762	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	
Less in-Lieu transfer	\$ (1,351,402)	\$ (1,510,143)	\$ (1,551,837)	\$ (1,620,028)	\$ (1,686,119)	\$ (1,750,208)	\$ -
Total Local Revenue	\$ 4,202,360	\$ 4,430,430	\$ 4,388,736	\$ 4,320,545	\$ 4,254,454	\$ 4,190,365	\$ -
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
District Enrollment	1,349	1,377	1,377	1,377	1,377	1,377	
COE Enrollment	12	12	12	12	12	12	
Total Enrollment	1,361	1,389	1,389	1,389	1,389	1,389	-
District Unduplicated Pupil Count	1,273	1,276	1,276	1,276	1,276	1,276	
COE Unduplicated Pupil Count	11	11	11	11	11	11	
Total Unduplicated Pupil Count	1,284	1,287	1,287	1,287	1,287	1,287	-
	1-yr average	2-yr average	3-yr average	3-yr rolling average	3-yr rolling average	3-yr rolling average	3-yr rolling average
Straight Unduplicated Pupil Percentage	94.34%	92.66%	N/A	N/A	N/A	N/A	N/A
Unduplicated Pupil Percentage (%)	94.34%	93.49%	93.21%	92.66%	92.66%	92.66%	0.00%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter

School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	P-2 (Annual for SDC ext. year)	728.34	780.70	764.77	764.77	764.77	764.77	764.77	
Grades 4-6		545.68	539.88	569.41	569.41	569.41	569.41	569.41	
Grades 7-8									
Grades 9-12									
Ungraded (enter here OR in spans above)									

NPS, NPS-LCI, CDS:

TK-3	Annual	1.16	1.99	1.99	1.99	1.99	1.99	
4-6		2.26	2.97	2.97	2.97	2.97	2.97	
7-8								
9-12								

COE operated (Community School, Special Ed):

TK-3	P-2 / Annual	4.80	7.21	7.21	7.21	7.21	7.21	
4-6		5.76	5.22	5.22	5.22	5.22	5.22	
7-8								
9-12								

TOTAL		1,334.56	1,351.57	1,351.57	1,351.57	1,351.57	1,351.57	-
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CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							

ADA transfer from Charter to District between FY

Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							

Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF
Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/18/15

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

		2013-14			
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded) Total
Grades TK-3	728.34	780.70	-	5.96	786.66
Grades 4-6	545.68	539.88	-	8.02	547.90
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Ungraded	-	-	-	-	-
SUBTOTAL	1,274.02	1,320.58			
		46.56			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	1,274.02	1,320.58	-	13.98	1,334.56
		2014-15			
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	780.70	764.77	-	9.20	773.97
Grades 4-6	539.88	569.41	-	8.19	577.60
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,320.58	1,334.18			
		13.60			
Declining or Increasing ADA		Increase			
NSS	-	-			
TOTAL ADA	1,320.58	1,334.18	-	17.39	1,351.57
		2015-16			
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	764.77	764.77	-	9.20	773.97
Grades 4-6	569.41	569.41	-	8.19	577.60
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,334.18	1,334.18			
		-			
Declining or Increasing ADA		No Change			
NSS	-	-			
TOTAL ADA	1,334.18	1,334.18	-	17.39	1,351.57

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/18/15

2016-17					
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	764.77	764.77	-	9.20	773.97
Grades 4-6	569.41	569.41	-	8.19	577.60
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,334.18	1,334.18	-	-	-
Declining or Increasing ADA	No Change				
NSS	-	-	-	-	-
TOTAL ADA	1,334.18	1,334.18	-	17.39	1,351.57
2017-18					
Grade Span	2016-17 P2	2017-18 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	764.77	764.77	-	9.20	773.97
Grades 4-6	569.41	569.41	-	8.19	577.60
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,334.18	1,334.18	-	-	-
Declining or Increasing ADA	No Change				
NSS	-	-	-	-	-
TOTAL ADA	1,334.18	1,334.18	-	17.39	1,351.57
2018-19					
Grade Span	2017-18 P2	2018-19 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	764.77	764.77	-	9.20	773.97
Grades 4-6	569.41	569.41	-	8.19	577.60
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,334.18	1,334.18	-	-	-
Declining or Increasing ADA	No Change				
NSS	-	-	-	-	-
TOTAL ADA	1,334.18	1,334.18	-	17.39	1,351.57
2019-20					
Grade Span	2018-19 P2	2019-20 P2	Funded NSS ADA	NPS, CDS, & COE operated	Total
Grades TK-3	764.77	-	-	-	764.77
Grades 4-6	569.41	-	-	-	569.41
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
SUBTOTAL	1,334.18	-	-	-	-
		(1,334.18)			
Declining or Increasing ADA	Decline				
NSS	-	-	-	-	-
TOTAL ADA	1,334.18	-	-	-	1,334.18

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2015-16**

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/18/15

TK-3 Class Size Average - Adequate Progress Determination

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise	May Revise	May Revise
Current		12.00%	29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
May Revise		11.75%	28.06%	53.08%	37.40%	36.70%	21.00%	0.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

1 TK-3 Class Size - Progress toward target

Bellevue								
Average Class Size	24	24	24	24	24	24	24	
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

2 TK-3 Class Size - Progress toward target

Meadow View								
Average Class Size	24	24	24	24	24	24	24	
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

3 TK-3 Class Size - Progress toward target
Taylor Mountain

Average Class Size	24	24	24	24	24	24	24	24
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES	YES	YES

4 TK-3 Class Size - Progress toward target
School Site

Average Class Size								
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES	YES	YES

5 TK-3 Class Size - Progress toward target
School Site

Average Class Size								
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES	YES	YES

6 TK-3 Class Size - Progress toward target
School Site

Average Class Size								
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES	YES	YES

7 TK-3 Class Size - Progress toward target
School Site

Average Class Size								
Prior year target	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?	YES	YES	YES	YES	YES	YES	YES	YES

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/18/2015

CHARTER IN-LIEU PROPERTY TAX TRANSFER

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tab

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property taxes per ADA x Charter ADA
 - 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS NOT funded at Target in prior year)
 - 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)
- For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property tax is calculated on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.
1. Property taxes per ADA x District of Residence ADA
 - 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
 - 2b. Proration of Charter transition revenues x District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Local Property Taxes	\$ 5,553,762	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	\$ 5,940,573	\$ -
Less: RDA Incl. in Prop. Taxes	\$ 382,992	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ -
Local Property Taxes less RDA	\$ 5,170,770	\$ 5,909,373	\$ 5,909,373	\$ 5,909,373	\$ 5,909,373	\$ 5,909,373	\$ -
District LCFF ADA	1,334.56	1,351.57	1,351.57	1,351.57	1,351.57	1,351.57	1,334.18
Total Charter LCFF ADA	448.73	463.96	481.33	510.47	539.61	568.75	-
Total LCFF ADA	1,783.27	1,815.53	1,832.90	1,862.04	1,891.18	1,920.32	1,334.18
Property Taxes per ADA	\$ 3,011.75	\$ 3,254.90	\$ 3,224.06	\$ 3,173.60	\$ 3,124.70	\$ 3,077.29	\$ -
Total Funded by Property Taxes per ADA	\$ 1,351,402	\$ 1,510,143	\$ 1,551,837	\$ 1,620,028	\$ 1,686,119	\$ 1,750,208	\$ -
Total Funded by LCFF Funding per ADA	-	-	-	-	-	-	-
District In-Lieu of Property Tax Transfer	\$ 1,351,402	\$ 1,510,143	\$ 1,551,837	\$ 1,620,028	\$ 1,686,119	\$ 1,750,208	\$ -

1. Keweenaw	\$ 1,228,794	\$ 1,263,780	\$ 1,251,806	\$ 1,232,214	\$ 1,213,227	\$ 1,194,819	\$ -
1. Property taxes per ADA x Charter ADA							
ADA	408.00	388.27	388.27	388.27	388.27	388.27	-
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
Grade Level	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year							
Target Base + GSA							
Total Target Grant							
Ratio of Base to Total Target	0%	0%	0%	0%	0%	0%	0%
Floor + CY Gap							
Charter ADA (from all districts)							
Floor + CY Gap per ADA							
ADA for students residing in the District	408.00	388.27	388.27	388.27	388.27	388.27	-
Floor + CY Gap for District of Residence							
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2. Stony Point Academy	\$ 122,608	\$ 246,363	\$ 300,031	\$ 387,814	\$ 472,892	\$ 555,389	\$
1. Property taxes per ADA x Charter ADA							
ADA	40.71	75.69	93.06	122.20	151.34	180.48	
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
Grade Level	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year							
Target Base + GSA							
Total Target Grant							
Ratio of Base to Total Target	0%	0%	0%	0%	0%	0%	0%
Floor + CY Gap							
Charter ADA (from all districts)							
Floor + CY Gap per ADA							
ADA for students residing in the District	40.71	75.69	93.06	122.20	151.34	180.48	
Floor + CY Gap for District of Residence							
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1. Property taxes per ADA x Charter ADA							
ADA							
2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools							
a. Charter IS funded at Target in prior year							
Grade Level	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Charter IS NOT funded at Target in prior year							
Target Base + GSA							
Total Target Grant							
Ratio of Base to Total Target	0%	0%	0%	0%	0%	0%	0%
Floor + CY Gap							
Charter ADA (from all districts)							
Floor + CY Gap per ADA							
ADA for students residing in the District							
Floor + CY Gap for District of Residence							
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[illegible]

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget						6/18/15		
PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	7,309,647	6,933,453	7,021,825	7,021,825	7,021,825	7,021,825	7,021,825	6,931,479
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	7,309,647	6,933,453	7,021,825	7,021,825	7,021,825	7,021,825	7,021,825	6,931,479
Less Property Taxes/In-Lieu	4,211,285	4,202,360	4,430,430	4,388,736	4,320,545	4,254,454	4,190,365	-
Gross State Aid for Purposes of EPA	3,098,362	2,731,093	2,591,395	2,633,089	2,701,280	2,767,371	2,831,460	6,931,479
EPA Entitlement								
Proportionate Share*	1,572,780	1,464,549	1,561,329	1,615,020	1,544,802	1,474,583	737,292	-
Min EPA \$200/ADA	281,394	266,912	270,314	270,314	270,314	270,314	270,314	-
EPA Allocation	1,572,780	1,464,549	1,561,329	1,615,020	1,544,802	1,474,583	737,292	-
Application of EPA								
Phase-In Entitlement	7,309,647	9,498,561	10,894,668	12,573,138	13,196,770	13,709,422	13,983,170	10,789,406
Less Property Taxes/In-Lieu	4,211,285	4,202,360	4,430,430	4,388,736	4,320,545	4,254,454	4,190,365	-
Gross State Aid	3,098,362	5,296,201	6,464,238	8,184,402	8,876,225	9,454,968	9,792,805	10,789,406
Less EPA Allocation	1,572,780	1,464,549	1,561,329	1,615,020	1,544,802	1,474,583	737,292	-
Net State Aid	1,525,582	3,831,652	4,902,909	6,569,382	7,331,423	7,980,385	9,055,513	10,789,406
Minimum State Aid								
Adjusted Total Revenue Limit	7,309,647	6,933,453	7,021,825	7,021,825	7,021,825	7,021,825	7,021,825	6,931,479
2012-13 Deficitd NSS Allowance	-	-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	4,211,285	4,202,360	4,430,430	4,388,736	4,320,545	4,254,454	4,190,365	-
Less EPA Allocation	1,572,780	1,464,549	1,561,329	1,615,020	1,544,802	1,474,583	737,292	-
Revenue Limit Minimum State Aid	1,525,582	1,266,544	1,030,066	1,018,069	1,156,478	1,292,788	2,094,168	6,931,479
Categorical Minimum State Aid	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183	1,989,183
Minimum State Aid Guarantee	3,514,765	3,255,727	3,019,249	3,007,252	3,145,661	3,281,971	4,083,351	8,920,662
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-	-
LCFF State Aid	3,514,765	3,831,652	4,902,909	6,569,382	7,331,423	7,980,385	9,055,513	10,789,406
EPA in Excess to LCFF Funding	-	-	-	-	0	0	0	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget

6/19/2015

Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17**	2017-18**	2018-19**	2019-20**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		3,832,519	3,852,011	3,873,396	3,969,424	4,083,486	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		619,599	1,582,511	2,787,162	3,193,414	3,478,210	3,605,318
Prior Year EIA expenditures	554,751						
2014-15 py exp [2013-14 exp] must >= 2012-13 EIA exp	TRUE						
3. Difference [1] less [2]		3,212,920	2,269,500	1,086,234	776,010	605,276	(3,605,318)
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		962,912	1,204,651	406,252	284,796	127,108	-
GAP funding rate		29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		1,582,511	2,787,162	3,193,414	3,478,210	3,605,318	-
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		9,312,157	9,785,976	10,003,356	10,231,212	10,377,852	10,789,406
LCFF Phase-In Entitlement		10,894,668	12,573,138	13,196,770	13,709,422	13,983,170	10,789,406
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		16.99%	28.48%	31.92%	34.00%	34.74%	0.00%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage of Estimated Supplemental & Concentration Grant Funding, step 5.

**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 1,582,511	\$ 2,787,162	\$ 3,193,414	\$ 3,478,210	\$ 3,605,318	\$ -
Current year Minimum Proportionality Percentage (MPP)	16.99%	28.48%	31.92%	34.00%	34.74%	0.00%

LCFF Calculator Universal Assumptions										
Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget										

Summary of Funding										
	2013-14		2014-15		2015-16		2016-17		2017-18	
Target	\$	13,721,337	\$	13,933,249	\$	14,056,823	\$	14,240,604	\$	14,593,650
Floor		8,922,636		9,594,278		10,894,664		12,573,138		13,196,766
Applied Formula: Target or Floor		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR
Remaining Need after Gap (informational only)		4,222,776		3,038,581		1,483,685		1,043,834		884,228
Current Year Gap Funding		575,925		1,300,390		1,678,474		623,632		512,656
Economic Recovery Target		-		-		-		-		-
Additional State Aid		-		-		-		-		-
Total Phase-In Entitlement	\$	9,498,561	\$	10,894,668	\$	12,573,138	\$	13,196,770	\$	13,709,422

Components of LCFF By Object Code										
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	1,525,582	\$	3,831,652	\$	4,902,909	\$	6,569,382	\$	7,331,423
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		1,989,183		-		-		-		-
8012 - EPA		1,572,780		1,464,549		1,561,329		1,615,020		1,544,802
Local Revenue Sources:										
8021 to 8048 - Property Taxes				5,553,762		5,940,573		5,940,573		5,940,573
8096 - In-Lieu of Property Taxes				(1,351,402)		(1,510,143)		(1,551,837)		(1,620,028)
Property Taxes net of in-lieu		4,211,285		4,202,360		4,430,430		4,388,736		4,320,545
TOTAL FUNDING	\$	9,298,830	\$	9,498,561	\$	10,894,668	\$	12,573,138	\$	13,196,770
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

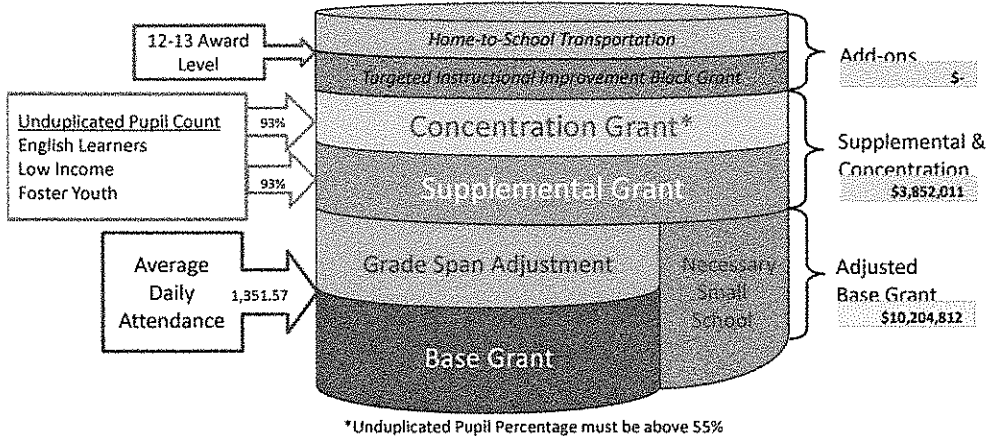
Summary of Student Population												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20					
Unduplicated Pupil Population												
Agency Unduplicated Pupil Count	1,273.00	1,276.00	1,276.00	1,276.00	1,276.00	1,276.00	-					
COE Unduplicated Pupil Count	11.00	11.00	11.00	11.00	11.00	11.00	-					
Total Unduplicated pupil Count	1,284.00	1,287.00	1,287.00	1,287.00	1,287.00	1,287.00	-					
Rolling %, Supplemental Grant	94.3400%	93.4900%	93.2100%	92.6600%	92.6600%	92.6600%	0.0000%					
Rolling %, Concentration Grant	94.3400%	93.4900%	93.2100%	92.6600%	92.6600%	92.6600%	0.0000%					
FUNDED ADA												
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>					
Grades TK-3	786.66	773.97	773.97	773.97	773.97	773.97	764.77					
Grades 4-6	547.90	577.60	577.60	577.60	577.60	577.60	569.41					
Grades 7-8	-	-	-	-	-	-	-					
Grades 9-12	-	-	-	-	-	-	-					
Total Adjusted Base Grant ADA	1,334.56	1,351.57	1,351.57	1,351.57	1,351.57	1,351.57	1,334.18					
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>					
Grades TK-3	-	-	-	-	-	-	-					
Grades 4-6	-	-	-	-	-	-	-					
Grades 7-8	-	-	-	-	-	-	-					
Grades 9-12	-	-	-	-	-	-	-					
Total Necessary Small School ADA	-	-	-	-	-	-	-					
Total Funded ADA	1334.56	1351.57	1351.57	1351.57	1351.57	1351.57	1334.18					
ACTUAL ADA (Current Year Only)												
Grades TK-3	786.66	773.97	773.97	773.97	773.97	773.97	-					
Grades 4-6	547.90	577.60	577.60	577.60	577.60	577.60	-					
Grades 7-8	-	-	-	-	-	-	-					
Grades 9-12	-	-	-	-	-	-	-					
Total Actual ADA	1,334.56	1,351.57	1,351.57	1,351.57	1,351.57	1,351.57	-					
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	1,334.18					
Minimum Proportionality Percentage (MPP)												
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20					
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	1,603,801	\$	2,737,553	\$	2,364,940	\$	2,388,983	\$	2,744,829	\$	-
Current year Minimum Proportionality Percentage (MPP)		17.26%		27.83%		21.83%		21.10%		24.42%		0.00%

LOCAL CONTROL FUNDING FORMULA

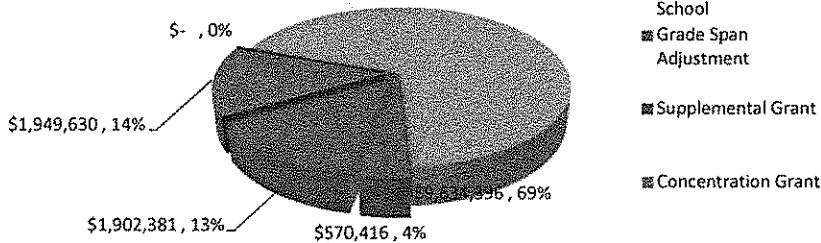
Components of LCFF Target Entitlement

	2015-16	
Base Grant / Necessary Small School	\$ 9,634,396	1,351.57 ADA
Grade Span Adjustment	\$ 570,416	
Supplemental Grant	\$ 1,902,381	93%
Concentration Grant	\$ 1,949,630	93%
Add-ons (TIIIG & Transportation)	\$ -	
Total	\$ 14,056,823	

TOTAL TARGET LCFF: \$14,056,823



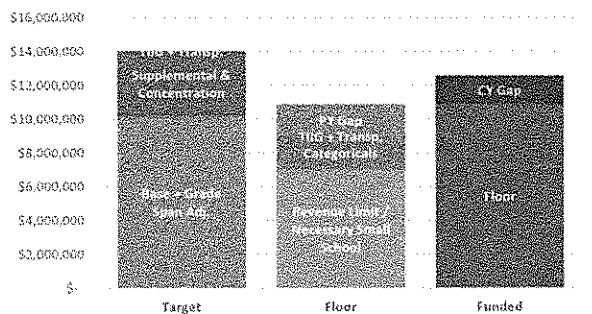
2015-16



2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 10,204,812		
Supplemental & Concentration	\$ 3,852,011		
Revenue Limit / Necessary Small School		\$ 7,021,825	
Categoricals		\$ 1,989,183	
TIIIG + Transp.	\$ -	\$ -	
PY Gap		\$ 1,883,656	
Floor		\$ 10,894,664	
CY Gap		\$ 1,678,474	

2015-16

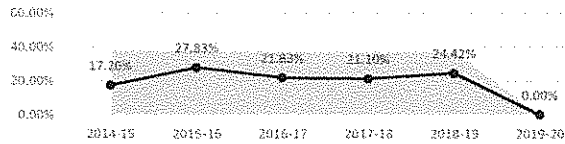


MPP Transition Planning Comparison						
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current Year Calculated MPP (for use in LCAP)	17.26%	27.83%	21.83%	21.10%	24.42%	0.00%
Hypothetical: Current Year Maximum MPP	54.27%	44.17%	41.55%	40.75%	41.25%	0.00%
Hypothetical: Current Year Full Implementation MPP*	37.94%	37.75%	37.36%	37.36%	37.36%	0.00%

*Minimum state aid ceases at full implementation as currently written in statute.

MPP Transition Planning Comparison

LOCAL CONTROL FUNDING FORMULA



Hypothetical: Current Year Maximum MPP

Hypothetical: Current Year Full Implementation MPP*

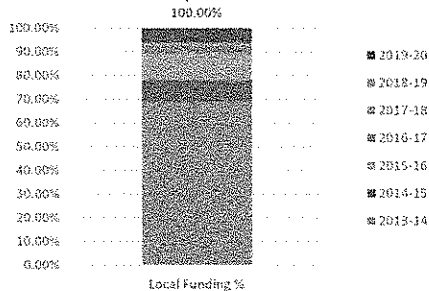
Current Year Calculated MPP (for use in LCAP)

*Minimum state aid ceases at full implementation as currently written in statute.

Ratio Allocation of Phase-in Funding

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target less add-ons	\$ 13,721,337	\$ 13,933,249	\$ 14,056,823	\$ 14,240,604	\$ 14,593,650	\$ 15,013,004	\$ 10,789,406
Floor & Gap less add-ons	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 13,828,843
Funding Ratio	69.22%	78.19%	89.45%	92.67%	93.94%	93.14%	100.00%

Local Progress towards Full Implementation

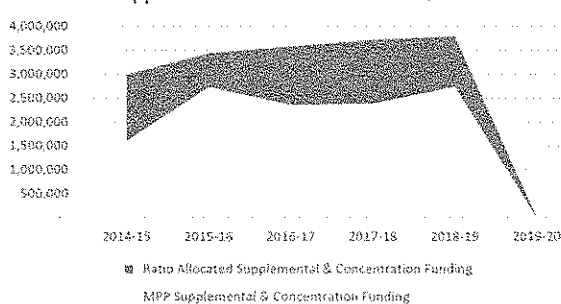


Component Allocation During Phase-in

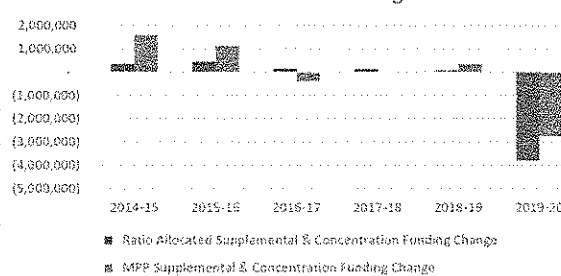
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Phase-in Funding	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 10,789,406
Ratio* Allocated Components:	69.22%	78.19%	89.45%	92.67%	93.94%	93.14%	100.00%
Adjusted Base Grant	\$ 6,856,285	\$ 7,897,949	\$ 9,127,703	\$ 9,607,294	\$ 9,980,505	\$ 10,179,796	\$ 10,789,406
Supplemental Funding	1,293,644	1,476,758	1,701,586	1,780,424	1,849,588	1,886,519	-
Concentration Funding	1,348,632	1,519,960	1,743,848	1,809,053	1,879,329	1,916,855	-
Add-ons (TIIG, Transp.)	-	-	-	-	-	-	-
Ratio Allocated Supplemental & Concentration Funding	2,642,276	2,996,718	3,445,435	3,589,477	3,728,917	3,803,375	-
Ratio Allocated Supplemental & Concentration Funding Change	-	354,442	448,717	144,042	139,440	74,458	(3,803,375)
Minimum Proportionality Percentage (MPP) Allocated Components:							
Adjusted Base Grant	\$ 9,290,867	\$ 9,835,585	\$ 10,831,830	\$ 11,320,439	\$ 11,238,341	\$ 10,789,406	
MPP Supplemental & Concentration Funding	1,603,801	2,737,553	2,364,940	2,388,983	2,744,829	-	
Add-ons (TIIG, Transp.)	-	-	-	-	-	-	-
MPP Supplemental & Concentration Funding Change	-	1,603,801	1,133,752	(372,613)	24,043	355,846	(2,744,829)

*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated methodology is not intended to be used as an official basis.

Supplemental & Concentration Phase-In



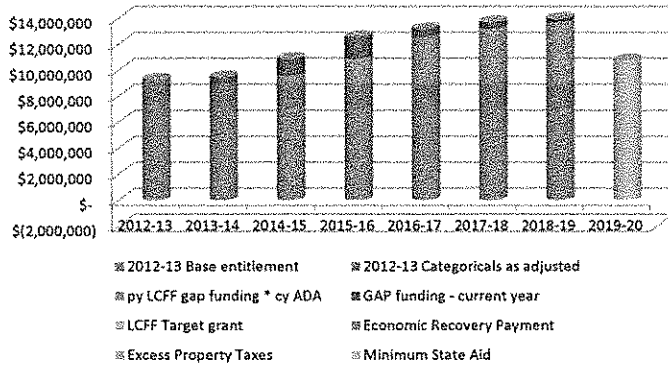
Change in Allocated Supplemental & Concentration Funding



If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Unduplicated Pupils Count students above general services is included on Step 2 of the MPP calculation. Tip: Give the district credit for existing services it continues to provide in the MPP calculation.

LOCAL CONTROL FUNDING FORMULA

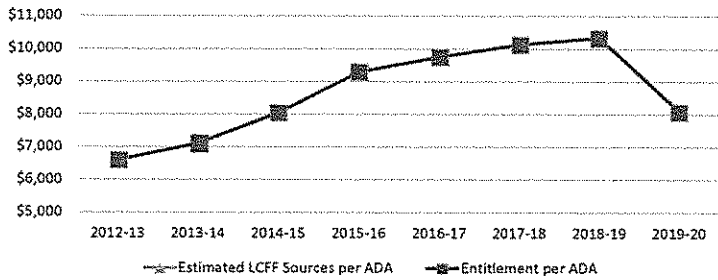
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Excess Property Taxes	\$ -	\$ -	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,789,406
GAP funding - current year	\$ -	\$ 575,925	\$ 1,300,390	\$ 1,678,474	\$ 623,632	\$ 512,656	\$ 273,753	\$ -
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 583,270	\$ 1,883,656	\$ 3,562,130	\$ 4,185,758	\$ 4,698,409	\$ -
2012-13 Categoricals as adjusted	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ 1,989,183	\$ -
2012-13 Base entitlement	\$ 7,309,647	\$ 6,933,453	\$ 7,021,825	\$ 7,021,825	\$ 7,021,825	\$ 7,021,825	\$ 7,021,825	\$ -
Total General Purpose Funding	\$ 9,298,830	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 10,789,406
Calculator tab: Recap total LCFF	\$ 9,298,830	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 10,789,406
Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

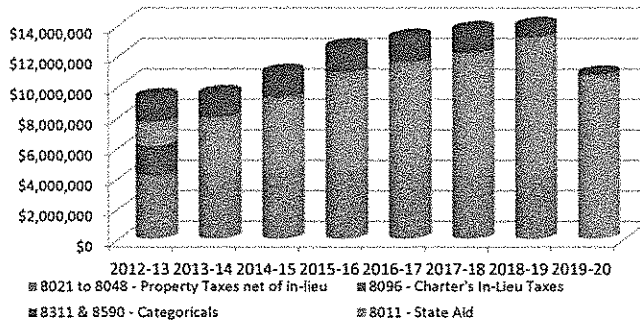
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Funded ADA	1,406.97	1,334.56	1,351.57	1,351.57	1,351.57	1,351.57	1,351.57	1,334.18
Estimated LCFF Sources per ADA	\$ 6,609.12	\$ 7,117.37	\$ 8,060.75	\$ 9,302.62	\$ 9,764.03	\$ 10,143.33	\$ 10,345.87	\$ 8,086.92
Net Change per ADA		\$ 508.26	\$ 943.38	\$ 1,241.87	\$ 461.41	\$ 379.30	\$ 202.54	\$ (2,258.95)
Net Percent Change		7.69%	13.25%	15.41%	4.96%	3.88%	2.00%	-21.83%
Estimated LCFF Entitlement per ADA	\$ 6,609.12	\$ 7,117.37	\$ 8,060.75	\$ 9,302.62	\$ 9,764.03	\$ 10,143.33	\$ 10,345.87	\$ 8,086.92
Net Change per ADA		\$ 508.26	\$ 943.38	\$ 1,241.87	\$ 461.41	\$ 379.30	\$ 202.54	\$ (2,258.95)
Net Percent Change		7.69%	13.25%	15.41%	4.96%	3.88%	2.00%	-21.83%



Bellevue Union Elementary (70615) - BUSD Fiscal Year 15/16 Budget										6/18/15
LOCAL CONTROL FUNDING FORMULA										
Summary of Funding										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20			
Target	\$ 13,721,337	\$ 13,933,249	\$ 14,056,823	\$ 14,240,604	\$ 14,593,650	\$ 15,013,004	\$ 10,789,406			
Floor	8,922,636	9,594,278	10,894,664	12,573,138	13,196,766	13,709,417	13,828,843			
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	TARGET			
Current Year Gap Funding	575,925	1,300,390	1,678,474	623,632	512,656	273,753	-			
Economic Recovery Target	-	-	-	-	-	-	-			
Minimum State Aid	-	-	-	-	-	-	-			
Total Phase-In Entitlement	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 10,789,406			

Components of LCFF By Object Code										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		
8011 - State Aid	\$ 1,525,582	\$ 3,831,652	\$ 4,902,909	\$ 6,569,382	\$ 7,331,423	\$ 7,980,385	\$ 9,055,513	\$ 10,789,406		
8011 - Fair Share	-	-	-	-	-	-	-	-		
8311 & 8590 - Categoricals	1,989,183	-	-	-	-	-	-	-		
8012 - EPA	1,572,780	1,464,549	1,561,329	1,615,020	1,544,802	1,474,583	737,292	-		
Local Revenue Sources:										
8021 to 8048 - Property Taxes net of in-lieu	4,211,285	4,202,360	4,430,430	4,388,736	4,320,545	4,254,454	4,190,365	-		
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-	-		
TOTAL FUNDING	\$ 9,298,830	\$ 9,498,561	\$ 10,894,668	\$ 12,573,138	\$ 13,196,770	\$ 13,709,422	\$ 13,983,170	\$ 10,789,406		
Excess Taxes	\$ -	\$ -	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ -		
EPA in excess to LCFF Funding	\$ -	\$ -	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ -		

LOCAL CONTROL FUNDING FORMULA



LCFF Entitlement	\$	9,298,830	\$	9,498,561	\$	10,894,668	\$	12,573,138	\$	13,196,770	\$	13,709,422	\$	13,983,170	\$	10,789,406
Excess Taxes		-		-		0		0		(0)		(0)		(0)		-
Minimum EPA										0		0		0		
Proof Total all Sources	\$	9,298,830	\$	9,498,561	\$	10,894,668	\$	12,573,138	\$	13,196,770	\$	13,709,422	\$	13,983,170	\$	10,789,406
		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE

LCFF Calculator Universal Assumptions
Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget

Projection Title: **LCFF Calc Kawana 15/16 Budget**

Projection Date: **06/19/15**

Annual COLA

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage

(prefilled as calculated by the Department of Finance, DOF)

LCFF Gap Closed Percentage - May Revise

(prefilled as calculated by the Department of Finance, DOF)

Statewide 90th percentile rate

(used in Economic Recovery Target, ERT, calculation only)

EPA Entitlement as % of statewide adjusted Revenue Limit

2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	
	12.00169574%	29.97%	53.08%	37.40%	36.70%	21.00%	
	11.75%	28.06%	53.08%	37.40%	36.70%	21.00%	
\$	12,921.15	---	---	---	---	---	---
21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	6,952	\$	7,011	\$	7,083	\$	7,196	\$	7,374	\$	7,586	\$	7,586
Grades 4-6	\$	7,056	\$	7,116	\$	7,189	\$	7,304	\$	7,485	\$	7,700	\$	7,700
Grades 7-8	\$	7,266	\$	7,328	\$	7,403	\$	7,521	\$	7,708	\$	7,929	\$	7,929
Grades 9-12	\$	8,419	\$	8,491	\$	8,578	\$	8,715	\$	8,931	\$	9,187	\$	9,187

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	737	\$	748	\$	767	\$	789	\$	789
Grades 9-12	\$	219	\$	221	\$	223	\$	227	\$	232	\$	239	\$	239

Supplemental Grant

		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,535	\$	1,548	\$	1,564	\$	1,589	\$	1,628	\$	1,675	\$	1,675
Grades 4-6	\$	1,411	\$	1,423	\$	1,438	\$	1,461	\$	1,497	\$	1,540	\$	1,540
Grades 7-8	\$	1,453	\$	1,466	\$	1,481	\$	1,504	\$	1,542	\$	1,586	\$	1,586
Grades 9-12	\$	1,728	\$	1,742	\$	1,760	\$	1,788	\$	1,833	\$	1,885	\$	1,885

Concentration Grant (>55% population)

		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,838	\$	3,870	\$	3,910	\$	3,972	\$	4,071	\$	4,188	\$	4,188
Grades 4-6	\$	3,528	\$	3,558	\$	3,595	\$	3,652	\$	3,743	\$	3,850	\$	3,850
Grades 7-8	\$	3,633	\$	3,664	\$	3,702	\$	3,761	\$	3,854	\$	3,965	\$	3,965
Grades 9-12	\$	4,319	\$	4,356	\$	4,401	\$	4,471	\$	4,582	\$	4,713	\$	4,713

NECESSARY SMALL SCHOOL SELECTION (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Created by: **Joel Dantos**

Email: **jdantos@busd.org**

Phone: **(707) 542-5197 x8**

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
LCFF Calc Kawana 15/16 Budget

Kawana Elementary
Charter

Enter CDS Code: **6051593** Project Date: **06/19/15**

5 digit District code or 6+ digit School code (from the CDS code)

2012-13 REVENUE LIMIT DATA Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	-		-
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	-		-
A-3	Sch District Revenue Limit	Revenue Limit ADA	-		-
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	-		-
D-1	Sch District Revenue Limit	Unemployment Insurance	-		-
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	-		-
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	-		-
E-2	Sch District Revenue Limit	Local Revenue	-		-
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-

Necessary Small Schools

B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	-		-
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-

Charter School All Types

A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	418.83		418.83
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	2,151,940		2,151,940
B-5 EHS	Charter Block Grant	Adjusted Total			
B-3 COE		In Lieu of Property Taxes	1,222,468		1,222,468
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-

State Aid for Revenue Limit/Charter General Purpose Block Grant

929,472

-

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
LCFF Calc Kawana 15/16 Budget

Kawana Elementary
Charter

Enter CDS Code: 6051593 Project Date: 06/19/15

5 digit District code or 6+ digit School code (from the CDS code)

Floor Funding per ADA

	District	Charter
Base Revenue Limit per ADA	-	
Meals/BTSA Add-on per ADA	-	
Total (before deficit)	-	
Floor BRL rate per ADA	-	
Charter Gen. Purpose		2,151,940
12-13 Charter ADA		419
Floor Charter GP rate per ADA		5,137.98
12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)	-	
12-13 ADA (includes NSS, excludes Charter BG offset)	-	
Floor Other BRL per ADA	-	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	-	
12-13 Base Revenue Limit per ADA including AB851 adjustments	-	
Subtotal	-	
12-13 Other RL Items subject to deficit	-	
Subtotal * Deficit	-	
12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	-	
Total 12-13 RL / Charter Gen. Purpose	-	#####
12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	-	418.83
Minimum State Aid Funding per ADA	-	5,137.98

BASIC AID DISTRICTS FAIR SHARE CALCULATION

		8.92%
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
CDE Schedule Cert. - Categ. Sub. (A-50)	2012-13 Fair Share taken in 2013-14	\$ -
(42238.03(a)(2)(B))	2012-13 RDA Asset Liquidation	\$ -
	2014-15 Fair Share reduction w RDA fix before Categorical limitation	\$ -
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ -

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code

Kawana Elementary

LCFF Calc Kawana 15/16 Budget

Charter

Enter CDS Code:	Project Date:
6051593	06/19/15

5 digit District code or 6+ digit School code (from the CDS code)

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	Deficited	Undeficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF			
A-1	Remedial Program	-	-
A-2	Retained and Recommended for Retention	-	-
A-3	Low STAR Score and At Risk of Retention	-	-
A-4	Core Academic Program	-	-
A-5	Regional Occupational Centers/Programs	-	-
A-6	County Offices of Education Fiscal Oversight	-	-
A-7	Middle and High School Counseling	-	-
A-8	Pupil Transportation	-	-
A-9	Small District/COE Bus Replacement	-	-
A-10	Gifted and Talented Education	-	-
A-11	Economic Impact Aid	-	-
A-12	Math and Reading Professional Development	-	-
A-13	Math and Reading Professional Development - English Learners	-	-
A-14	Administrator Training Program	-	-
A-15	Adult Education	-	-
A-16	Education Technology - California Technology Assistance Project	-	-
A-17	Education Technology - Statewide Education Technology Services	-	-
A-18	Deferred Maintenance	-	-
A-19	Instructional Materials Fund Realignment Program	-	-
A-20	Community Day School Additional Funding	-	-
A-21	Bilingual Teacher Training	-	-
A-22	Peer Assistance and Review	-	-
A-23	Reader Services for Blind Teachers	-	-
A-24	National Board Certification for Teachers	-	-
A-25	California School Age Families Education	-	-
A-26	California High School Exit Exam Intensive Instruction	-	-
A-27	Teacher Dismissal Apportionments	-	-
A-28	Community Based English Tutoring	-	-
A-29	School Safety and Violence Prevention	-	-
A-30	Class Size Reduction Grade 9	-	-
A-31	International Baccalaureate Diploma Program	-	-
A-32	Advance Placement Fee Reimbursement	-	-
A-33	Pupil Retention Block Grant	-	-
A-34	Teacher Credentialing Block Grant	-	-
A-35	Teacher Credentialing Block Grant Regional Support	-	-
A-36	Professional Development Block Grant	-	-
A-37	Targeted Instructional Improvement Block Grant	-	-
A-38	School and Library Improvement Block Grant	-	-
A-39	School Safety Competitive Block Grant	-	-
A-40	School Safety Competitive Block Grant (Prov 1)	-	-
A-41	Physical Education Teacher Incentive Program	-	-
A-42	Arts and Music Block Grant	-	-
A-43	Williams County Oversight	-	-
A-44	Valenzuela County Oversight	-	-
A-45	Certificated Staff Mentoring	-	-
A-46	Child Oral Health Assessments	-	-
A-47	Standards for Preparation and Licensing of Teachers	-	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	-
A-49	Class Size Reduction Grades K - 3	-	-
A-52	Charter School Categorical Block Grant	172,281	209,415
A-53	Charter School In-Lieu of Economic Impact Aid	324,480	324,480
A-54	New Charter Supplemental Categorical Block Grant	-	-

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

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Charter School Data Elements required to calculate the LCFF

Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget

6/19/15

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
COLA	1.57%	0.85%	1.02%	1.60%	2.48%	2.87%	0.00%
GAP Funding rate	12.00%	29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
In-Lieu of Property Tax	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	
<i>This should be the amount reported on CDE Exhibit: Charter School Block Grant Funding</i>							
<i>COE use Line B-3, EHS use Line B-5, Unified use Line E-5. Ask sponsoring District to provide estimate</i>							
Statewide 90th percentile rate	12,921	---	---	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Enrollment	410	415	415	415	415	415	
Unduplicated Pupil Count	389	385	385	385	385	385	
	1-yr average	2-yr modified average	3-yr modified rolling avg	3-yr rolling average	3-yr rolling average	3-yr rolling average	3-yr rolling average
Straight Unduplicated Pupil Percentage	94.88%	92.77%	N/A	N/A	N/A	N/A	N/A
Unduplicated Pupil Percentage (%)	94.88%	93.82%	93.47%	92.77%	92.77%	92.77%	0.00%

Limit: District of Physical Location

Enter data for the district that the charter school is physically located in. If located in more than one district, enter % for the district with the highest percentage.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Percentage (%)	94.34%	93.49%	93.21%	92.66%	92.66%	92.66%	
Unduplicated Pupil Percentage: Supplemental Grant	94.88%	93.82%	93.47%	92.77%	92.77%	92.77%	0.00%
Unduplicated Pupil Percentage: Concentration Grant	94.34%	93.49%	93.21%	92.66%	92.66%	92.66%	0.00%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note Charter School ADA is always funded on Current Year

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Grades TK-3	238.41	221.55	221.55	221.55	221.55	221.55	
Grades 4-6	169.59	166.72	166.72	166.72	166.72	166.72	
Grades 7-8							
Grades 9-12							
SUBTOTAL ADA	408.00	388.27	388.27	388.27	388.27	388.27	-

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2015-16**

Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget

6/19/15

TK-3 Class Size Average - Adequate Progress Determination

Notes: If the district is operating under a collectively bargained alternative, leave this tab blank. Progress in 2013-14 may be determined by a separate local formula.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target class size		24.00	24.00	24.00	24.00	24.00	24.00	24.00
GAP funding rate selection		May Revise	May Revise	May Revise	May Revise	May Revise	May Revise	May Revise
Current		12.00%	29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
May Revise		11.75%	28.06%	53.08%	37.40%	36.70%	21.00%	0.00%
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

1 TK-3 Class Size - Progress toward target

Kawana								
Average Class Size	24	24	24	24	24	24	24	
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

2 TK-3 Class Size - Progress toward target

School Site								
Average Class Size								
Prior year target		24.00	24.00	24.00	24.00	24.00	24.00	24.00
Distance to target		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Required progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Max Class Size to make progress		24.00	24.00	24.00	24.00	24.00	24.00	24.00
MADE ADEQUATE PROGRESS?		YES	YES	YES	YES	YES	YES	YES

COMPANY NAME	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400
1996																																																																																																																																																																																																																																																																																																																																																																																																																					

Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget						6/19/15		
PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	2,151,940	2,096,296	1,994,923	1,994,923	1,994,923	1,994,923	1,994,923	-
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	2,151,940	2,096,296	1,994,923	1,994,923	1,994,923	1,994,923	1,994,923	-
Less Property Taxes/In-Lieu	1,222,468	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	-
Gross State Aid for Purposes of EPA	929,472	867,502	731,143	743,117	762,709	781,696	800,104	-
EPA Entitlement								
Proportionate Share*	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-
Min EPA \$200/ADA	83,766	81,600	77,654	77,654	77,654	77,654	77,654	-
EPA Allocation	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-
Application of EPA								
Phase-In Entitlement	2,151,940	2,774,175	3,048,772	3,574,378	3,767,559	3,923,447	4,005,210	-
Less Property Taxes/In-Lieu	1,222,468	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	-
Gross State Aid	929,472	1,545,381	1,784,992	2,322,572	2,535,345	2,710,220	2,810,391	-
Less EPA Allocation	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-
Net State Aid	466,450	1,102,582	1,341,413	1,863,740	2,096,462	2,291,286	2,600,924	-
Minimum State Aid								
Adjusted Total Revenue Limit	2,151,940	2,096,296	1,994,923	1,994,923	1,994,923	1,994,923	1,994,923	-
2012-13 Deficitd NSS Allowance		-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	1,222,468	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	-
Less EPA Allocation	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-
Revenue Limit Minimum State Aid	466,450	424,703	287,564	284,285	323,826	362,762	590,637	-
Categorical Minimum State Aid	496,761	483,916	460,515	460,515	460,515	460,515	460,515	-
Minimum State Aid Guarantee	963,211	908,619	748,079	744,800	784,341	823,277	1,051,152	-
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-	-	-	-
LCFF State Aid	963,211	1,102,582	1,341,413	1,863,740	2,096,462	2,291,286	2,600,924	-
EPA in Excess to LCFF Funding	-	-	-	-	-	-	0	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget

6/19/2015

Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17**	2017-18**	2018-19**	2019-20**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		1,102,709	1,107,915	1,113,189	1,140,786	1,173,568	-
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		324,480	557,715	849,761	948,283	1,018,932	1,051,406
Prior Year EIA expenditures 2014-15 pv exp (2013-14 exp) must >= 2012-13 EIA exp	324,480 TRUE						
3. Difference [1] less [2]		778,229	550,200	263,428	192,503	154,636	(1,051,406)
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		233,235	292,046	98,522	70,649	32,474	-
GAP funding rate		29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		557,715	849,761	948,283	1,018,932	1,051,406	-
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		2,491,057	2,724,617	2,819,276	2,904,515	2,953,804	-
LCFF Phase-In Entitlement		3,048,772	3,574,378	3,767,559	3,923,447	4,005,210	-
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		22.39%	31.19%	33.64%	35.08%	35.59%	0.00%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.

If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 557,715	\$ 849,761	\$ 948,283	\$ 1,018,932	\$ 1,051,406	\$ -
Current year Minimum Proportionality Percentage (MPP)	22.39%	31.19%	33.64%	35.08%	35.59%	0.00%

LCFF Calculator Universal Assumptions
Kawana Elementary (6051593) - LCFF Calc Kawana 15/16 Budget

Summary of Funding								
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Target	\$ 4,196,346	\$ 4,003,886	\$ 4,038,986	\$ 4,090,905	\$ 4,192,324	\$ 4,312,793	\$ -	
Floor	2,580,212	2,640,022	3,048,773	3,574,378	3,767,558	3,923,448	-	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	1,422,171	955,114	464,608	323,346	268,877	307,583	-	
Current Year Gap Funding	193,963	408,750	525,605	193,181	155,889	81,763	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -	

Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 466,450	\$ 1,102,582	\$ 1,341,413	\$ 1,863,740	\$ 2,096,462	\$ 2,291,286	\$ 2,600,924	\$ -
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	496,761	-	-	-	-	-	-	-
8012 - EPA	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-
Local Revenue Sources:								
8021 to 8048 - Property Taxes	-	-	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,222,468	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	-
Property Taxes net of in-lieu	-	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 2,648,701	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

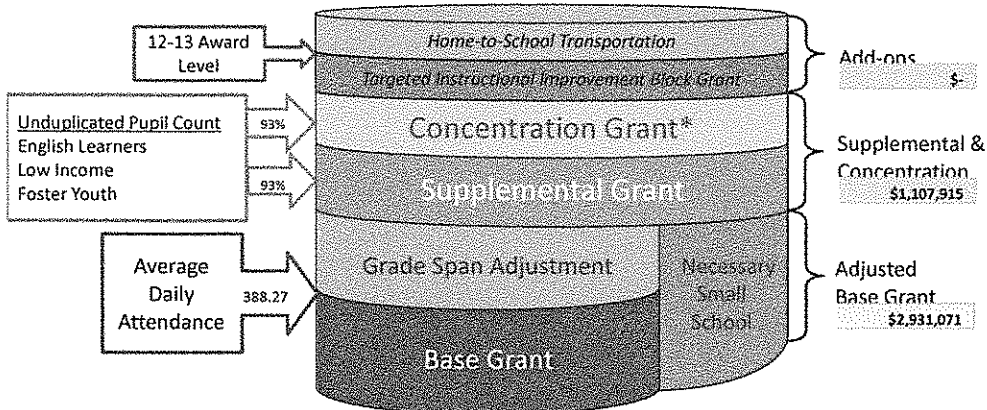
Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	389.00	385.00	385.00	385.00	385.00	385.00	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated pupil Count	389.00	385.00	385.00	385.00	385.00	385.00	-
Rolling %, Supplemental Grant	94.8800%	93.8200%	93.4700%	92.7700%	92.7700%	92.7700%	0.0000%
Rolling %, Concentration Grant	94.3400%	93.4900%	93.2100%	92.6600%	92.6600%	92.6600%	92.6600%
FUNDED ADA							
<i>Adjusted Base Grant ADA</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	238.41	221.55	221.55	221.55	221.55	221.55	-
Grades 4-6	169.59	166.72	166.72	166.72	166.72	166.72	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Adjusted Base Grant ADA	408.00	388.27	388.27	388.27	388.27	388.27	-
<i>Necessary Small School ADA</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	408.00	388.27	388.27	388.27	388.27	388.27	0.00
ACTUAL ADA (Current Year Only)							
Grades TK-3	238.41	221.55	221.55	221.55	221.55	221.55	-
Grades 4-6	169.59	166.72	166.72	166.72	166.72	166.72	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	408.00	388.27	388.27	388.27	388.27	388.27	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 482,214	\$ 819,050	\$ 721,762	\$ 729,396	\$ 822,672	\$ -	-
Current year Minimum Proportionality Percentage (MPP)	18.79%	29.73%	23.70%	22.84%	25.85%	0.00%	-

LOCAL CONTROL FUNDING FORMULA

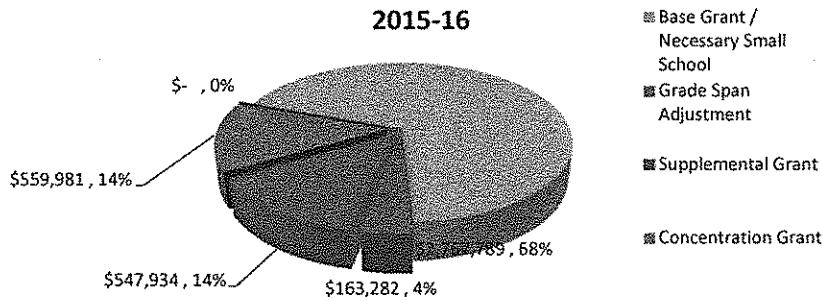
Components of LCFF Target Entitlement

	2015-16	
Base Grant / Necessary Small School	\$ 2,767,789	388.27 ADA
Grade Span Adjustment	\$ 163,282	
Supplemental Grant	\$ 547,934	93%
Concentration Grant	\$ 559,981	93%
Add-ons (TIIG & Transportation)	\$ -	
Total	\$ 4,038,986	

TOTAL TARGET LCFF: \$4,038,986

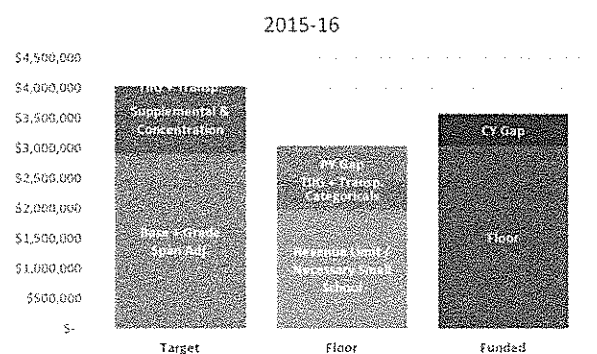


*Unduplicated Pupil Percentage must be above 55%



2015-16 Funding Components

Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 2,931,071		
Supplemental & Concentration	\$ 1,107,915		
Revenue Limit / Necessary Small School		\$ 1,994,923	
Categoricals		\$ 460,515	
TIIG + Transp.	\$ -	\$ -	
PY Gap		\$ 593,335	
Floor		\$ 3,048,773	
CY Gap		\$ 525,605	

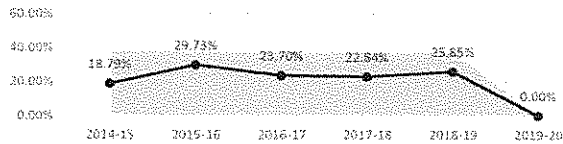


MPP Transition Planning Comparison						
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current Year Calculated MPP (for use in LCAP)	18.79%	29.73%	23.70%	22.84%	25.85%	0.00%
Hypothetical: Current Year Maximum MPP	56.66%	44.92%	41.94%	41.00%	41.44%	0.00%
Hypothetical: Current Year Full Implementation MPP*	38.01%	37.80%	37.38%	37.38%	37.38%	0.00%

*Minimum state aid ceases at full implementation as currently written in statute.

MPP Transition Planning Comparison

LOCAL CONTROL FUNDING FORMULA



Hypothetical: Current Year Maximum MPP

Hypothetical: Current Year Full Implementation MPP*

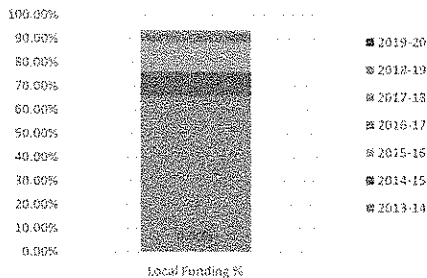
Current Year Calculated MPP (for use in LCAP)

*Minimum state aid ceases at full implementation as currently written in statute.

Ratio Allocation of Phase-in Funding

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target less add-ons	\$ 4,196,346	\$ 4,003,886	\$ 4,038,986	\$ 4,090,905	\$ 4,192,324	\$ 4,312,793	\$ -
Floor & Gap less add-ons	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -
Funding Ratio	66.11%	76.15%	88.50%	92.10%	93.59%	92.87%	0.00%

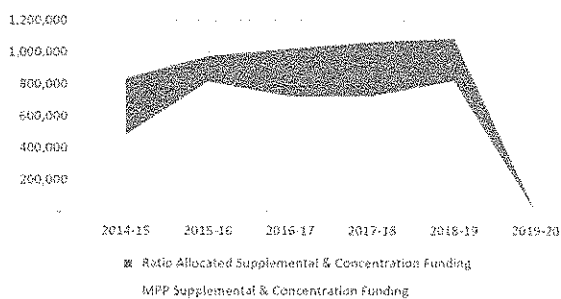
Local Progress towards Full Implementation



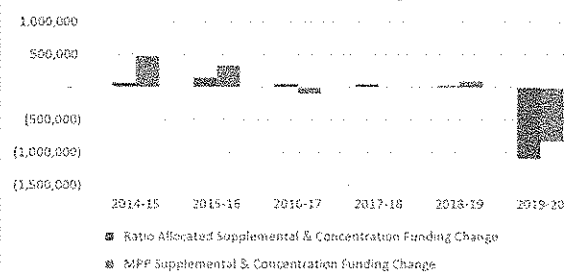
Component Allocation During Phase-in							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Phase-in Funding	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -
Ratio* Allocated Components:	66.11%	76.15%	88.50%	92.10%	93.59%	92.87%	0.00%
Adjusted Base Grant	\$ 2,000,905	\$ 2,209,111	\$ 2,593,907	\$ 2,742,357	\$ 2,855,826	\$ 2,915,340	\$ -
Supplemental Funding	379,691	414,518	484,905	508,816	529,870	540,912	-
Concentration Funding	393,578	425,144	495,566	516,386	537,751	548,958	-
Add-ons (THG, Transp.)	-	-	-	-	-	-	-
Ratio Allocated Supplemental & Concentration Funding	773,270	839,661	980,471	1,025,202	1,067,621	1,089,871	-
Ratio Allocated Supplemental & Concentration Funding Change	-	66,391	140,809	44,732	42,419	22,250	(1,089,871)
Minimum Proportionality Percentage (MPP) Allocated Components:							
Adjusted Base Grant	\$ 2,566,558	\$ 2,755,328	\$ 3,045,797	\$ 3,194,051	\$ 3,182,538	\$ -	-
MPP Supplemental & Concentration Funding	482,214	819,050	721,762	729,396	822,672	-	-
Add-ons (THG, Transp.)	-	-	-	-	-	-	-
MPP Supplemental & Concentration Funding Change	-	482,214	336,836	(97,288)	7,634	93,276	(822,672)

*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated methodology is not intended to be used as an official basis.

Supplemental & Concentration Phase-In



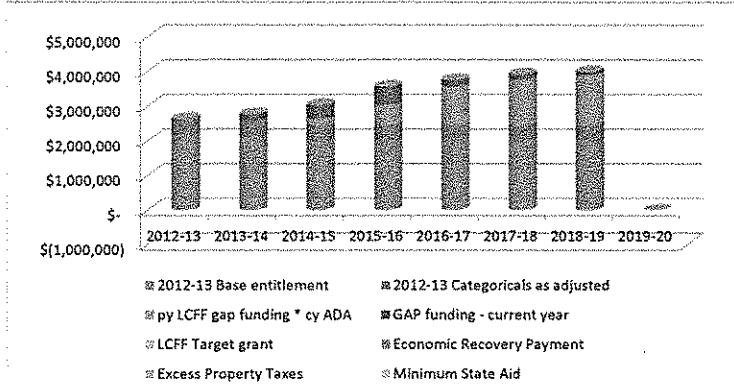
Change in Allocated Supplemental & Concentration Funding



If MPP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Unduplicated Pupils Count students above general services is included on Step 2 of the MPP calculation. Tip: Give the district credit for existing services it continues to provide in the MPP calculation.

LOCAL CONTROL FUNDING FORMULA

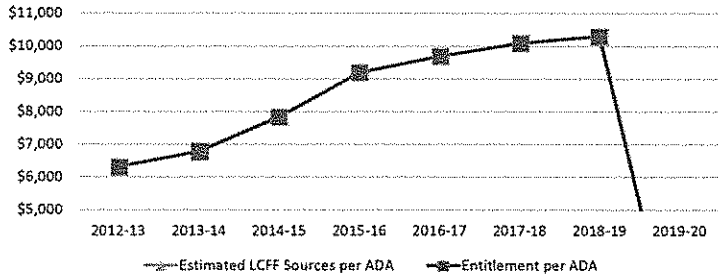
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Excess Property Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 193,963	\$ 408,750	\$ 525,605	\$ 193,181	\$ 155,889	\$ 81,763	\$ -
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 184,584	\$ 593,335	\$ 1,118,940	\$ 1,312,120	\$ 1,468,010	\$ -
2012-13 Categoricals as adjusted	\$ 496,761	\$ 483,916	\$ 460,515	\$ 460,515	\$ 460,515	\$ 460,515	\$ 460,515	\$ -
2012-13 Base entitlement	\$ 2,151,940	\$ 2,096,296	\$ 1,994,923	\$ 1,994,923	\$ 1,994,923	\$ 1,994,923	\$ 1,994,923	\$ -
Total General Purpose Funding	\$ 2,648,701	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -
Calculator tab: Recap total LCFF	\$ 2,648,701	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -
Proof	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE



LOCAL CONTROL FUNDING FORMULA

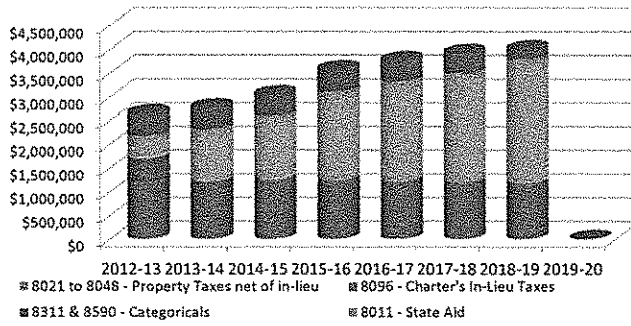
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Funded ADA	418.83	408.00	388.27	388.27	388.27	388.27	388.27	-
Estimated LCFF Sources per ADA	\$ 6,324.05	\$ 6,799.45	\$ 7,852.20	\$ 9,205.91	\$ 9,703.45	\$ 10,104.95	\$ 10,315.53	-
Net Change per ADA		\$ 475.40	\$ 1,052.75	\$ 1,353.71	\$ 497.54	\$ 401.49	\$ 210.58	(\$ 10,315.53)
Net Percent Change		7.52%	15.48%	17.24%	5.40%	4.14%	2.08%	-100.00%
Estimated LCFF Entitlement per ADA	\$ 6,324.05	\$ 6,799.45	\$ 7,852.20	\$ 9,205.91	\$ 9,703.45	\$ 10,104.94	\$ 10,315.53	-
Net Change per ADA		\$ 475.40	\$ 1,052.75	\$ 1,353.71	\$ 497.54	\$ 401.49	\$ 210.58	(\$ 10,315.53)
Net Percent Change		7.52%	15.48%	17.24%	5.40%	4.14%	2.08%	-100.00%



Kawana Elementary [6051593] - LCFF Calc Kawana 15/16 Budget										6/19/15
LOCAL CONTROL FUNDING FORMULA										
Summary of Funding										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20			
Target	\$ 4,196,346	\$ 4,003,886	\$ 4,038,986	\$ 4,090,905	\$ 4,192,324	\$ 4,312,793	\$ -			
Floor	2,580,212	2,640,022	3,048,773	3,574,378	3,767,558	3,923,448	-			
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR			
Current Year Gap Funding	193,963	408,750	525,605	193,181	155,889	81,763	-			
Economic Recovery Target	-	-	-	-	-	-	-			
Minimum State Aid	-	-	-	-	-	-	-			
Total Phase-In Entitlement	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -			
Components of LCFF By Object Code										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		
8011 - State Aid	\$ 466,450	\$ 1,102,582	\$ 1,341,413	\$ 1,863,740	\$ 2,096,462	\$ 2,291,286	\$ 2,600,924	\$ -		
8011 - Fair Share	-	-	-	-	-	-	-	-		
8311 & 8590 - Categoricals	496,761	-	-	-	-	-	-	-		
8012 - EPA	463,022	442,799	443,579	458,832	438,883	418,934	209,467	-		
Local Revenue Sources:										
8021 to 8048 - Property Taxes net of in-lieu	-	-	-	-	-	-	-	-		
8096 - Charter's In-Lieu Taxes	1,222,468	1,228,794	1,263,780	1,251,806	1,232,214	1,213,227	1,194,819	-		
TOTAL FUNDING	\$ 2,648,701	\$ 2,774,175	\$ 3,048,772	\$ 3,574,378	\$ 3,767,559	\$ 3,923,447	\$ 4,005,210	\$ -		
Excess Taxes	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)		
EPA in excess to LCFF Funding	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ -		

LOCAL CONTROL FUNDING FORMULA



LCFF Entitlement	\$	2,648,701	\$	2,774,175	\$	3,048,772	\$	3,574,378	\$	3,767,559	\$	3,923,447	\$	4,005,210	\$	-
Excess Taxes	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Minimum EPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proof Total all Sources	\$	2,648,701	\$	2,774,175	\$	3,048,772	\$	3,574,378	\$	3,767,559	\$	3,923,447	\$	4,005,210	\$	-
	TRUE		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE		TRUE	

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	13,943,440.00	110,616.00	14,054,056.00	16,147,516.00	249,264.00	16,396,780.00	16.7%
2) Federal Revenue		8100-8299	42,754.00	3,318,473.49	3,361,227.49	42,754.00	1,157,309.30	1,200,063.30	-64.3%
3) Other State Revenue		8300-8599	340,868.00	983,079.84	1,323,947.84	340,868.00	589,503.00	930,371.00	-29.7%
4) Other Local Revenue		8600-8799	219,838.46	1,205,882.00	1,425,720.46	211,838.46	1,214,131.00	1,425,969.46	0.0%
5) TOTAL REVENUES			14,546,900.46	5,618,051.33	20,164,951.79	16,742,976.46	3,210,207.30	19,953,183.76	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,922,726.73	1,973,564.48	7,896,291.21	6,266,497.62	1,338,691.67	7,605,189.29	-3.7%
2) Classified Salaries		2000-2999	1,581,543.91	739,740.68	2,321,284.59	1,684,907.77	552,531.82	2,237,439.59	-3.6%
3) Employee Benefits		3000-3999	2,133,160.05	592,861.25	2,726,021.30	2,216,560.49	546,410.15	2,762,970.64	1.4%
4) Books and Supplies		4000-4999	571,655.67	642,823.71	1,214,479.38	924,777.07	134,998.48	1,059,775.55	-12.7%
5) Services and Other Operating Expenditures		5000-5999	1,683,268.66	5,404,031.94	7,087,300.60	1,715,107.66	3,730,480.43	5,445,588.09	-23.2%
6) Capital Outlay		6000-6999	352,355.00	32,509.00	384,864.00	260,949.65	32,509.00	293,458.65	-23.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	515,286.56	0.00	515,286.56	521,466.56	0.00	521,466.56	1.2%
7400-7499			(76,420.00)	76,420.00	0.00	(31,420.00)	31,420.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,683,576.58	9,461,951.06	22,145,527.64	13,558,846.82	6,367,041.55	19,925,888.37	-10.0%
9) TOTAL EXPENDITURES			1,863,323.88	(3,843,899.73)	(1,980,575.85)	3,184,129.64	(3,156,834.25)	27,295.39	-101.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,612,677.20)	(367,898.65)	(1,980,575.85)	22,927.56	4,367.83	27,295.39	-101.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9701	5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
a) As of July 1 - Unaudited		9703	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
d) Other Restatements		9705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
2) Ending Balance, June 30 (E + F1e)			3,586,820.38	393,441.07	3,980,261.45	3,609,747.94	397,808.90	4,007,556.84	0.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	393,441.07	393,441.07	0.00	397,808.90	397,808.90	1.1%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	664,365.83	0.00	664,365.83	600,000.00	0.00	600,000.00	-9.7%
Unassigned/Unappropriated Amount		9790	2,919,954.55	0.00	2,919,954.55	3,009,747.94	0.00	3,009,747.94	3.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,115,341.05	(1,480,028.97)	3,635,312.08				
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	2,500.00	0.00	2,500.00				
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	247,248.71	0.00	247,248.71				
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			5,365,089.76	(1,480,028.97)	3,885,060.79				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	100,557.50	2,902.00	103,459.50				
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			100,557.50	2,902.00	103,459.50				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	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)	
			5,264,532.26	(1,482,930.97)	3,781,601.29				

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	6,244,322.00		6,244,322.00	8,433,122.00		8,433,122.00	35.1%
Education Protection Account State Aid - Current Year		8012	2,004,908.00		2,004,908.00	2,073,852.00		2,073,852.00	3.4%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	50,528.00		50,528.00	50,528.00		50,528.00	0.0%
Timber Yield Tax		8022	0.00		0.00	0.00		0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	32.00		32.00	32.00		32.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,440,488.00		5,440,488.00	5,440,488.00		5,440,488.00	0.0%
Unsecured Roll Taxes		8042	176,538.00		176,538.00	176,538.00		176,538.00	0.0%
Prior Years' Taxes		8043	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes		8044	37,000.00		37,000.00	37,000.00		37,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	59,714.00		59,714.00	59,714.00		59,714.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,273.00		176,273.00	176,273.00		176,273.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			14,189,803.00		14,189,803.00	16,447,547.00		16,447,547.00	15.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(246,363.00)		(246,363.00)	(300,031.00)		(300,031.00)	21.8%
Property Taxes Transfers		8097	0.00		110,616.00	110,616.00		249,264.00	125.3%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	13,943,440.00	110,616.00	14,054,056.00	16,147,516.00	249,264.00	16,396,780.00	16.7%
TOTAL, LCFF SOURCES									
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	277,455.00	277,455.00	0.00	277,455.00	277,455.00	0.0%
Special Education Discretionary Grants		8182	0.00	50,866.00	50,866.00	0.00	50,866.00	50,866.00	0.0%
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		654,616.91	654,616.91		624,503.00	624,503.00	-4.6%
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		96,279.91	96,279.91		83,233.00	83,233.00	-13.6%
NCLB: Title III, Immigrant Education Program	4201	8290		5,087.30	5,087.30		5,087.30	5,087.30	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		134,250.30	134,250.30		116,165.00	116,165.00	-13.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		2,099,918.07	2,099,918.07		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	42,754.00	0.00	42,754.00	42,754.00	0.00	42,754.00	0.0%
TOTAL, FEDERAL REVENUE			42,754.00	3,318,473.49	3,361,227.49	42,754.00	1,157,309.30	1,200,063.30	-64.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	122,762.00	0.00	122,762.00	122,762.00	0.00	122,762.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	218,106.00	51,930.00	270,036.00	218,106.00	51,930.00	270,036.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		451,800.00	451,800.00		451,800.00	451,800.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	0.00	479,349.84	479,349.84	0.00	85,773.00	85,773.00	-82.1%
TOTAL OTHER STATE REVENUE			340,868.00	983,079.84	1,323,947.84	340,868.00	589,503.00	930,371.00	-29.7%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll									
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,290.00	0.00	9,290.00	9,290.00	0.00	9,290.00	0.0%
Interest		8660	38,000.00	0.00	38,000.00	38,000.00	0.00	38,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,000.00	0.00	8,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	164,548.46	6,421.00	170,969.46	164,548.46	6,421.00	170,969.46	0.0%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		1,199,461.00	1,199,461.00		1,207,710.00	1,207,710.00	0.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,838.46	1,205,882.00	1,425,720.46	211,838.46	1,214,131.00	1,425,969.46	0.0%
TOTAL REVENUES			14,546,900.46	5,618,051.33	20,164,951.79	16,742,976.46	3,210,207.30	19,953,183.76	-1.1%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,289,976.39	1,469,763.32	6,759,739.71	5,639,277.17	910,887.75	6,550,164.92	-3.1%
Certificated Pupil Support Salaries		1200	0.00	324,259.13	324,259.13	0.00	272,800.15	272,800.15	-15.9%
Certificated Supervisors' and Administrators' Salaries		1300	632,750.34	179,542.03	812,292.37	627,220.45	155,003.77	782,224.22	-3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,922,726.73	1,973,564.48	7,896,291.21	6,266,497.62	1,338,691.67	7,605,189.29	-3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	249,087.12	522,485.28	771,572.40	395,703.07	328,339.90	724,042.97	-6.2%
Classified Support Salaries		2200	292,535.88	131,400.52	423,936.40	306,158.40	125,239.92	431,398.32	1.8%
Classified Supervisors' and Administrators' Salaries		2300	143,599.04	78,504.88	222,103.92	96,880.08	90,852.00	187,732.08	-15.5%
Clerical, Technical and Office Salaries		2400	455,916.57	0.00	455,916.57	461,897.52	0.00	461,897.52	1.3%
Other Classified Salaries		2900	440,405.30	7,350.00	447,755.30	424,268.70	8,100.00	432,368.70	-3.4%
TOTAL, CLASSIFIED SALARIES			1,581,543.91	739,740.68	2,321,284.59	1,684,907.77	552,531.82	2,237,439.59	-3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	567,762.60	144,626.93	712,389.53	671,687.98	143,161.21	814,849.19	14.4%
PERS		3201-3202	180,601.23	74,257.81	254,859.04	167,505.52	59,626.73	227,132.25	-10.9%
OASDI/Medicare/Alternative		3301-3302	206,780.99	66,593.82	273,374.81	189,793.49	56,125.76	245,919.25	-10.0%
Health and Welfare Benefits		3401-3402	1,025,141.49	253,130.81	1,278,272.30	1,033,507.05	236,451.38	1,269,958.43	-0.7%
Unemployment Insurance		3501-3502	3,582.57	781.02	4,363.59	3,565.81	877.18	4,442.99	1.8%
Workers' Compensation		3601-3602	149,291.17	39,470.86	188,762.03	150,500.64	36,167.89	186,668.53	-1.1%
OPEB, Allocated		3701-3702	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,133,160.05	592,861.25	2,726,021.30	2,216,560.49	546,410.15	2,762,970.64	1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	500.14	28,846.81	29,346.95	500.14	15,710.00	16,210.14	-44.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	541,223.53	295,789.72	837,013.25	682,261.47	118,663.48	800,924.95	-4.3%

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)	
Noncapitalized Equipment		4400	29,932.00	318,187.18	348,119.18	242,015.46	625.00	242,640.46	-30.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			571,655.67	642,823.71	1,214,479.38	924,777.07	134,998.48	1,059,775.55	-12.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	348,290.20	1,545,814.74	1,894,104.94	348,290.20	531,800.00	880,090.20	-53.5%
Travel and Conferences		5200	32,305.00	1,025.00	33,330.00	34,305.00	525.00	34,830.00	4.5%
Dues and Memberships		5300	10,550.00	0.00	10,550.00	10,550.00	0.00	10,550.00	0.0%
Insurance		5400 - 5450	83,004.46	0.00	83,004.46	83,004.46	0.00	83,004.46	0.0%
Operations and Housekeeping Services		5500	104,101.00	0.00	104,101.00	104,101.00	0.00	104,101.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,065.00	1,500.00	26,565.00	25,065.00	1,500.00	26,565.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,055,503.00	3,855,692.20	4,911,195.20	1,085,342.00	3,196,655.43	4,281,997.43	-12.8%
Communications		5900	24,450.00	0.00	24,450.00	24,450.00	0.00	24,450.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,683,268.66	5,404,031.94	7,087,300.60	1,715,107.66	3,730,480.43	5,445,588.09	-23.2%

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)	
CAPITAL OUTLAY									
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	174,889.00	0.00	174,889.00	New
Buildings and Improvements of Buildings		6200	335,247.00	0.00	335,247.00	86,060.65	0.00	86,060.65	-74.3%
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	17,108.00	32,509.00	49,617.00	0.00	32,509.00	32,509.00	-34.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			352,355.00	32,509.00	384,864.00	260,949.65	32,509.00	293,458.65	-23.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	335,194.00	0.00	335,194.00	335,194.00	0.00	335,194.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	112,371.56	0.00	112,371.56	108,972.56	0.00	108,972.56	-3.0%
Other Debt Service - Principal		7439	67,721.00	0.00	67,721.00	77,300.00	0.00	77,300.00	14.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			515,286.56	0.00	515,286.56	521,466.56	0.00	521,466.56	1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(76,420.00)	76,420.00	0.00	(31,420.00)	31,420.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(76,420.00)	76,420.00	0.00	(31,420.00)	31,420.00	0.00	0.0%
TOTAL EXPENDITURES			12,683,576.58	9,461,951.06	22,145,527.64	13,558,846.82	6,367,041.55	19,925,888.37	-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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	13,943,440.00	110,616.00	14,054,056.00	16,147,516.00	249,264.00	16,396,780.00	16.7%
2) Federal Revenue		8100-8299	42,754.00	3,318,473.49	3,361,227.49	42,754.00	1,157,309.30	1,200,063.30	-64.3%
3) Other State Revenue		8300-8599	340,868.00	983,079.84	1,323,947.84	340,868.00	589,503.00	930,371.00	-29.7%
4) Other Local Revenue		8600-8799	219,838.46	1,205,882.00	1,425,720.46	211,838.46	1,214,131.00	1,425,969.46	0.0%
5) TOTAL REVENUES			14,546,900.46	5,618,051.33	20,164,951.79	16,742,976.46	3,210,207.30	19,953,183.76	-1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,965,293.14	6,211,394.88	14,176,688.02	8,898,501.77	4,696,799.88	13,595,301.65	-4.1%
2) Instruction - Related Services	2000-2999		1,036,388.47	216,749.06	1,253,137.53	1,054,462.15	194,245.09	1,248,707.24	-0.4%
3) Pupil Services	3000-3999		892,760.47	506,853.18	1,399,613.65	868,810.16	377,973.41	1,246,783.57	-10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		106,905.30	1,698,708.58	1,805,613.88	106,905.30	476,900.00	583,805.30	-67.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,180,172.35	76,420.00	1,256,592.35	1,196,743.95	31,420.00	1,228,163.95	-2.3%
8) Plant Services	8000-8999		986,770.29	751,825.36	1,738,595.65	911,956.93	589,703.17	1,501,660.10	-13.6%
9) Other Outgo	9000-9999	Except 7600-7699	515,286.56	0.00	515,286.56	521,466.56	0.00	521,466.56	1.2%
10) TOTAL EXPENDITURES			12,683,576.58	9,461,951.06	22,145,527.64	13,558,846.82	6,367,041.55	19,925,888.37	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,863,323.88	(3,843,899.73)	(1,980,575.85)	3,184,129.64	(3,156,834.25)	27,295.39	-101.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,476,001.08)	3,476,001.08	0.00	(3,161,202.08)	3,161,202.08	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,612,677.20)	(367,898.65)	(1,980,575.85)	22,927.55	4,367.83	27,295.39	-101.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,199,497.58	761,339.72	5,960,837.30	3,586,820.38	393,441.07	3,980,261.45	-33.2%
2) Ending Balance, June 30 (E + F1e)			3,586,820.38	393,441.07	3,980,261.45	3,609,747.94	397,808.90	4,007,556.84	0.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	393,441.07	393,441.07	0.00	397,808.90	397,808.90	1.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	664,365.83	0.00	664,365.83	600,000.00	0.00	600,000.00	-9.7%
Reserve for Economic Uncertainties		9790	2,919,954.55	0.00	2,919,954.55	3,009,747.94	0.00	3,009,747.94	3.1%
Unassigned/Unappropriated Amount									

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

49 70615 0000000
Form 01

Bellevue Union Elementary
Sonoma County

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	355,968.72	360,336.55
9010	Other Restricted Local	37,472.35	37,472.35
Total, Restricted Balance		393,441.07	397,808.90

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,002,937.34	1,106,823.84	10.4%
3) Other State Revenue		8300-8599	75,165.00	84,165.00	12.0%
4) Other Local Revenue		8600-8799	41,515.00	41,515.00	0.0%
5) TOTAL, REVENUES			1,119,617.34	1,232,503.84	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	165,690.52	137,539.34	-17.0%
3) Employee Benefits		3000-3999	50,334.16	40,672.15	-19.2%
4) Books and Supplies		4000-4999	165,553.00	165,553.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	800,639.34	793,025.84	-1.0%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	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			1,202,217.02	1,156,790.33	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,599.68)	75,713.51	-191.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,599.68)	75,713.51	-191.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,842.88	21,243.20	-79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,842.88	21,243.20	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,842.88	21,243.20	-79.5%
2) Ending Balance, June 30 (E + F1e)			21,243.20	96,956.71	356.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	20,243.20	96,956.71	379.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	112,037.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,000.00		
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			113,037.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5.86		
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			5.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			113,031.46		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	982,937.34	1,086,823.84	10.6%
All Other Federal Revenue		8290	20,000.00	20,000.00	0.0%
TOTAL, FEDERAL REVENUE			1,002,937.34	1,106,823.84	10.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	75,165.00	84,165.00	12.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,165.00	84,165.00	12.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	450.00	450.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,065.00	41,065.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,515.00	41,515.00	0.0%
TOTAL, REVENUES			1,119,617.34	1,232,503.84	10.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	165,690.52	137,539.34	-17.0%
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			165,690.52	137,539.34	-17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,365.24	16,237.41	-20.3%
OASDI/Medicare/Alternative		3301-3302	11,441.70	10,285.01	-10.1%
Health and Welfare Benefits		3401-3402	15,490.82	11,386.72	-26.5%
Unemployment Insurance		3501-3502	73.00	67.23	-7.9%
Workers' Compensation		3601-3602	2,963.40	2,695.78	-9.0%
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			50,334.16	40,672.15	-19.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,045.00	6,045.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.0%
Food		4700	159,008.00	159,008.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,553.00	165,553.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	784,094.34	776,480.84	-1.0%
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	16,545.00	16,545.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800,639.34	793,025.84	-1.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,202,217.02	1,156,790.33	-3.8%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,002,937.34	1,106,823.84	10.4%
3) Other State Revenue		8300-8599	75,165.00	84,165.00	12.0%
4) Other Local Revenue		8600-8799	41,515.00	41,515.00	0.0%
5) TOTAL REVENUES			1,119,617.34	1,232,503.84	10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,202,167.02	1,156,740.33	-3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50.00	50.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,202,217.02	1,156,790.33	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,599.68)	75,713.51	-191.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,599.68)	75,713.51	-191.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,842.88	21,243.20	-79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,842.88	21,243.20	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,842.88	21,243.20	-79.5%
2) Ending Balance, June 30 (E + F1e)			21,243.20	96,956.71	356.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	20,243.20	96,956.71	379.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	20,243.20	96,956.71
Total, Restricted Balance		20,243.20	96,956.71

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,840.42	156,840.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,840.42	156,840.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,840.42	156,840.42	0.0%
2) Ending Balance, June 30 (E + F1e)			156,840.42	156,840.42	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	156,840.42	New
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	156,840.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	157,519.57		
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			157,519.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			157,519.57		

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,840.42	156,840.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,840.42	156,840.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,840.42	156,840.42	0.0%
2) Ending Balance, June 30 (E + F1e)			156,840.42	156,840.42	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	156,840.42	New
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	156,840.42	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	6,100.00	6000.0%
5) TOTAL, REVENUES			100.00	6,100.00	6000.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	80.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	21,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,179,100.00	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			4,200,180.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,200,080.00)	6,100.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,200,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80.00)	6,100.00	-7725.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746.63	666.63	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746.63	666.63	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746.63	666.63	-10.7%
2) Ending Balance, June 30 (E + F1e)			666.63	6,766.63	915.1%
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	0.00	6,766.63	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	666.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,977,368.76		
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			3,977,368.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,240.00		
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			4,240.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,973,128.76		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	6,100.00	6000.0%
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			100.00	6,100.00	6000.0%
TOTAL, REVENUES			100.00	6,100.00	6000.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	80.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			80.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,179,100.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,179,100.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,200,180.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,200,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,200,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	6,100.00	6000.0%
5) TOTAL, REVENUES			100.00	6,100.00	6000.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,200,180.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,200,180.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,200,080.00)	6,100.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,200,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80.00)	6,100.00	-7725.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746.63	666.63	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746.63	666.63	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746.63	666.63	-10.7%
2) Ending Balance, June 30 (E + F1e)			666.63	6,766.63	915.1%
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	0.00	6,766.63	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	666.63	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,000.00	189,000.00	0.0%
5) TOTAL, REVENUES			189,000.00	189,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,300.00	17,300.00	0.0%
6) Capital Outlay		6000-6999	455,000.00	455,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	108,882.38	86,320.98	-20.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			581,182.38	558,620.98	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(392,182.38)	(369,620.98)	-5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(392,182.38)	(369,620.98)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,617,414.79	1,225,232.41	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,617,414.79	1,225,232.41	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,617,414.79	1,225,232.41	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,225,232.41	855,611.43	-30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	855,611.43	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,225,232.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,509,393.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			1,509,393.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,509,393.12		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	180,000.00	180,000.00	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			189,000.00	189,000.00	0.0%
TOTAL, REVENUES			189,000.00	189,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,300.00	17,300.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,300.00	17,300.00	0.0%
CAPITAL OUTLAY					
Land		6100	455,000.00	455,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			455,000.00	455,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	108,882.38	86,320.98	-20.7%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			108,882.38	86,320.98	-20.7%
TOTAL, EXPENDITURES			581,182.38	558,620.98	-3.9%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	189,000.00	189,000.00	0.0%
5) TOTAL, REVENUES			189,000.00	189,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		472,300.00	472,300.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	108,862.38	86,320.98	-20.7%
10) TOTAL, EXPENDITURES			581,162.38	558,620.98	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(392,162.38)	(369,620.98)	-5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(392,182.38)	(369,620.98)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,617,414.79	1,225,232.41	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,617,414.79	1,225,232.41	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,617,414.79	1,225,232.41	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,225,232.41	855,611.43	-30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	855,611.43	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,225,232.41	0.00	-100.0%

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,147,516.00	5.06%	16,964,329.00	3.94%	17,632,869.00
2. Federal Revenues	8100-8299	42,754.00	0.00%	42,754.00	0.00%	42,754.00
3. Other State Revenues	8300-8599	340,868.00	0.00%	340,868.00	0.00%	340,868.00
4. Other Local Revenues	8600-8799	211,838.46	0.00%	211,838.46	0.00%	211,838.46
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	(3,161,202.08)	0.00%	(3,161,202.08)	0.00%	(3,161,202.08)
6. Total (Sum lines A1 thru A5c)		13,581,774.38	6.01%	14,398,587.38	4.64%	15,067,127.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,266,497.62		6,454,492.62
b. Step & Column Adjustment				187,995.00		193,635.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,266,497.62	3.00%	6,454,492.62	3.00%	6,648,127.62
2. Classified Salaries						
a. Base Salaries				1,684,907.77		1,718,605.77
b. Step & Column Adjustment				33,698.00		34,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,684,907.77	2.00%	1,718,605.77	2.00%	1,752,977.77
3. Employee Benefits	3000-3999	2,216,560.49	2.00%	2,260,892.00	3.00%	2,328,719.00
4. Books and Supplies	4000-4999	924,777.07	-0.03%	924,478.00	0.00%	924,478.00
5. Services and Other Operating Expenditures	5000-5999	1,715,107.66	0.00%	1,715,108.00	0.00%	1,715,108.00
6. Capital Outlay	6000-6999	260,949.65	-65.51%	90,000.00	0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	521,466.56	0.00%	521,467.00	0.00%	521,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,420.00)	0.00%	(31,420.00)	0.00%	(31,420.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,558,846.82	0.70%	13,653,623.39	2.17%	13,949,457.39
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		22,927.56		744,963.99		1,117,669.99
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,586,820.38		3,609,747.94		4,354,711.93
2. Ending Fund Balance (Sum lines C and D1)		3,609,747.94		4,354,711.93		5,472,381.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
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	600,000.00				
2. Unassigned/Unappropriated	9790	3,009,747.94		4,354,711.93		5,472,381.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,609,747.94		4,354,711.93		5,472,381.92

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	600,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,009,747.94		4,354,711.93		5,472,381.92
(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)		3,609,747.94		4,354,711.93		5,472,381.92
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	249,264.00	0.00%	249,264.00	0.00%	249,264.00
2. Federal Revenues	8100-8299	1,157,309.30	0.00%	1,157,309.30	0.00%	1,157,309.30
3. Other State Revenues	8300-8599	589,503.00	0.00%	589,503.00	0.00%	589,503.00
4. Other Local Revenues	8600-8799	1,214,131.00	0.00%	1,214,131.00	0.00%	1,214,131.00
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	3,161,202.08	0.00%	3,161,202.08	0.00%	3,161,202.08
6. Total (Sum lines A1 thru A5c)		6,371,409.38	0.00%	6,371,409.38	0.00%	6,371,409.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,338,691.67		1,378,851.67
b. Step & Column Adjustment				40,160.00		41,365.55
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,338,691.67	3.00%	1,378,851.67	3.00%	1,420,217.22
2. Classified Salaries						
a. Base Salaries				552,531.82		563,582.46
b. Step & Column Adjustment				11,050.64		11,271.65
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	552,531.82	2.00%	563,582.46	2.00%	574,854.11
3. Employee Benefits	3000-3999	546,410.15	2.00%	557,338.35	3.00%	574,058.00
4. Books and Supplies	4000-4999	134,998.48	0.00%	134,998.48	0.00%	134,998.48
5. Services and Other Operating Expenditures	5000-5999	3,730,480.43	0.00%	3,730,480.43	0.00%	3,730,480.43
6. Capital Outlay	6000-6999	32,509.00	0.00%	32,509.00	0.00%	32,509.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,420.00	0.00%	31,420.00	0.00%	31,420.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,367,041.55	0.98%	6,429,180.39	1.08%	6,498,537.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,367.83		(57,771.01)		(127,127.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		393,441.07		397,808.90		340,037.89
2. Ending Fund Balance (Sum lines C and D1)		397,808.90		340,037.89		212,910.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	397,808.90		340,037.89		212,910.03
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		397,808.90		340,037.89		212,910.03

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,396,780.00	4.98%	17,213,593.00	3.88%	17,882,133.00
2. Federal Revenues	8100-8299	1,200,063.30	0.00%	1,200,063.30	0.00%	1,200,063.30
3. Other State Revenues	8300-8599	930,371.00	0.00%	930,371.00	0.00%	930,371.00
4. Other Local Revenues	8600-8799	1,425,969.46	0.00%	1,425,969.46	0.00%	1,425,969.46
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		19,953,183.76	4.09%	20,769,996.76	3.22%	21,438,536.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,605,189.29		7,833,344.29
b. Step & Column Adjustment				228,155.00		235,000.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,605,189.29	3.00%	7,833,344.29	3.00%	8,068,344.84
2. Classified Salaries						
a. Base Salaries				2,237,439.59		2,282,188.23
b. Step & Column Adjustment				44,748.64		45,643.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,237,439.59	2.00%	2,282,188.23	2.00%	2,327,831.88
3. Employee Benefits	3000-3999	2,762,970.64	2.00%	2,818,230.35	3.00%	2,902,777.00
4. Books and Supplies	4000-4999	1,059,775.55	-0.03%	1,059,476.48	0.00%	1,059,476.48
5. Services and Other Operating Expenditures	5000-5999	5,445,588.09	0.00%	5,445,588.43	0.00%	5,445,588.43
6. Capital Outlay	6000-6999	293,458.65	-58.25%	122,509.00	0.00%	122,509.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	521,466.56	0.00%	521,467.00	0.00%	521,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		19,925,888.37	0.79%	20,082,803.78	1.82%	20,447,994.63
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		27,295.39		687,192.98		990,542.13
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,980,261.45		4,007,556.84		4,694,749.82
2. Ending Fund Balance (Sum lines C and D1)		4,007,556.84		4,694,749.82		5,685,291.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	397,808.90		340,037.89		212,910.03
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	600,000.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,009,747.94		4,354,711.93		5,472,381.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,007,556.84		4,694,749.82		5,685,291.95

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	600,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,009,747.94		4,354,711.93		5,472,381.92
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,609,747.94		4,354,711.93		5,472,381.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.12%		21.68%		26.76%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		1,727.41		1,722.00		1,722.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,925,888.37		20,082,803.78		20,447,994.63
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)		19,925,888.37		20,082,803.78		20,447,994.63
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)		597,776.65		602,484.11		613,439.84
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)		597,776.65		602,484.11		613,439.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	1,404.93	1,407.85	N/A	Met
Second Prior Year (2013-14)	1,731.80	1,741.17	N/A	Met
First Prior Year (2014-15)	1,732.00	1,727.41	0.3%	Met
Budget Year (2015-16)	1,727.41			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		CBEDS Actual			
Third Prior Year (2012-13)	1,320	1,736		N/A	Met
Second Prior Year (2013-14)	1,732	1,829		N/A	Met
First Prior Year (2014-15)	1,780	1,792		N/A	Met
Budget Year (2015-16)	1,792				

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)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
	(Form A, Lines A6 and C9)			
Third Prior Year (2012-13)	1,696	1,736	97.7%	
Second Prior Year (2013-14)	1,741	1,829	95.2%	
First Prior Year (2014-15)	1,727	1,792	96.4%	
Historical Average Ratio:			96.4%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%	

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)	1,727	1,792	96.4%		Met
1st Subsequent Year (2016-17)	1,727	1,792	96.4%		Met
2nd Subsequent Year (2017-18)	1,727	1,792	96.4%		Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
LCFF Target (Reference Only)		18,095,809.00	18,331,509.00	18,785,974.00	
		Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	1,727.41	1,727.41	1,727.41	1,727.41
b.	Prior Year ADA (Funded)		1,727.41	1,727.41	1,727.41
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		16,447,547.00	17,352,143.00	18,105,761.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		2,204,079.00	816,813.00	668,545.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		2,204,079.00	816,813.00	668,545.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		13.40%	4.71%	3.69%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			13.40%	4.71%	3.69%
LCFF Revenue Standard (Step 3, plus/minus 1%):			12.40% to 14.40%	3.71% to 5.71%	2.69% to 4.69%

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)	5,940,573.00	5,940,573.00	5,940,573.00	5,940,573.00
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)	14,189,803.00	16,447,547.00	17,352,143.00	18,105,761.00
District's Projected Change in LCFF Revenue:		15.91%	5.50%	4.34%
LCFF Revenue Standard:		12.40% to 14.40%	3.71% to 5.71%	2.69% to 4.69%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Higher than estimated Gap %

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)	7,849,921.32	9,703,537.43	80.9%
Second Prior Year (2013-14)	8,781,447.07	11,152,066.20	78.7%
First Prior Year (2014-15)	9,637,430.69	12,683,576.58	76.0%
	Historical Average Ratio:		78.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.5% to 81.5%	73.5% to 83.5%	73.5% to 83.5%

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)	10,167,965.88	13,558,846.82	75.0%	Not Met
1st Subsequent Year (2016-17)	10,433,990.39	13,653,623.39	76.4%	Met
2nd Subsequent Year (2017-18)	10,729,824.39	13,949,457.39	76.9%	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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

One time Construction building and site projects in 15/16

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):	13.40%	4.71%	3.69%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	3.40% to 23.40%	-5.29% to 14.71%	-6.31% to 13.69%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	8.40% to 18.40%	-2.9% to 9.71%	-1.31% to 8.69%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	3,361,227.49		
Budget Year (2015-16)	1,200,063.30	-64.30%	Yes
1st Subsequent Year (2016-17)	1,200,063.30	0.00%	No
2nd Subsequent Year (2017-18)	1,200,063.30	0.00%	No

Explanation:
(required if Yes)

Federal School Improvement Grant (SIG) ended in 14/15 and did not carry over to 15/16

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	1,323,947.84		
Budget Year (2015-16)	930,371.00	-29.73%	Yes
1st Subsequent Year (2016-17)	930,371.00	0.00%	No
2nd Subsequent Year (2017-18)	930,371.00	0.00%	No

Explanation:
(required if Yes)

Williams Settlement Emergency Repair Program funds received in 14/15 one time and not in 15/16

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	1,425,720.46		
Budget Year (2015-16)	1,425,969.46	0.02%	Yes
1st Subsequent Year (2016-17)	1,425,969.46	0.00%	No
2nd Subsequent Year (2017-18)	1,425,969.46	0.00%	No

Explanation:
(required if Yes)

kept local revenue the same in out years

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	1,214,479.38		
Budget Year (2015-16)	1,059,775.55	-12.74%	Yes
1st Subsequent Year (2016-17)	1,059,476.48	-0.03%	No
2nd Subsequent Year (2017-18)	1,059,476.48	0.00%	No

Explanation:
(required if Yes)

Books and supplies will only be increased if there is revenue

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

First Prior Year (2014-15)	7,087,300.60		
Budget Year (2015-16)	5,445,588.09	-23.16%	Yes
1st Subsequent Year (2016-17)	5,445,588.43	0.00%	No
2nd Subsequent Year (2017-18)	5,445,588.43	0.00%	No

Explanation:
(required if Yes)

School Improvement Grant ended in 14/15 so associated expenditures ended in 15/16

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2014-15)	6,110,895.79		
Budget Year (2015-16)	3,556,403.76	-41.80%	Not Met
1st Subsequent Year (2016-17)	3,556,403.76	0.00%	Met
2nd Subsequent Year (2017-18)	3,556,403.76	0.00%	Met

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

First Prior Year (2014-15)	8,301,779.98		
Budget Year (2015-16)	6,505,363.64	-21.64%	Not Met
1st Subsequent Year (2016-17)	6,505,064.91	0.00%	Met
2nd Subsequent Year (2017-18)	6,505,064.91	0.00%	Met

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

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

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

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

Federal School Improvement Grant (SIG) ended in 14/15 and did not carry over to 15/16

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

Williams Settlement Emergency Repair Program funds received in 14/15 one time and not in 15/16

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

kept local revenue the same in out years

- 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)

Books and supplies will only be increased if there is revenue

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

School Improvement Grant ended in 14/15 so associated expenditures ended in 15/16

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)

19,925,888.37

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

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

19,925,888.37

3% Required
Minimum Contribution
(Line 2c times 3%)

597,776.65

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

600,000.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	532,773.51	558,098.00	664,365.83
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,022,785.99	4,590,399.58	2,919,954.55
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	5,555,559.50	5,148,497.58	3,584,320.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	17,759,117.00	18,603,294.24	22,145,527.64
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)	17,759,117.00	18,603,294.24	22,145,527.64
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	31.3%	27.7%	16.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	10.4%	9.2%	5.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	346,123.62	9,703,537.43	N/A	Met
Second Prior Year (2013-14)	(657,061.92)	11,152,066.20	5.9%	Met
First Prior Year (2014-15)	(1,612,677.20)	12,683,576.58	12.7%	Not Met
Budget Year (2015-16) (Information only)	22,927.55	13,558,846.82		

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)

Deficit spending in 14/15, budgeted surplus spending in 15/16 and subsequent years

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	5,510,435.88	5,510,435.88	0.0%		Met
Second Prior Year (2013-14)	5,856,559.50	5,856,559.50	0.0%		Met
First Prior Year (2014-15)	5,100,452.42	5,199,497.58	N/A		Met
Budget Year (2015-16) (Information only)	3,566,820.38				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,727		
District's Reserve Standard Percentage Level:	3%	5%	5%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0.00	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)	19,925,888.37	20,082,803.78	20,447,994.63
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)	19,925,888.37	20,082,803.78	20,447,994.63
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	597,776.65	1,004,140.19	1,022,399.73
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	597,776.65	1,004,140.19	1,022,399.73

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Status:

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00		
600,000.00		
3,009,747.94	4,354,711.93	5,472,381.92
0.00	0.00	0.00
0.00		
0.00		
0.00		
3,609,747.94	4,354,711.93	5,472,381.92
18.12%	21.68%	26.76%
597,776.65	1,004,140.19	1,022,399.73
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(3,476,001.08)			
Budget Year (2015-16)	(3,161,202.08)	(314,799.00)	-9.1%	Met
1st Subsequent Year (2016-17)	(3,161,202.08)	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	(3,161,202.08)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Capital Lease is for the solar panels which will be funded from the reduction in our PG&E costs and also rebate checks. We are to pay the lease off with a future bond

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

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

No

- b. Do benefits continue past age 65?

No

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

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

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

Self-insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

5. OPEB Contributions

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

1,000.00		

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)

No

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:

3. Self-Insurance Liabilities

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

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)

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	91.6	95.0	95.0	95.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 19, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2017

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

5.0%

Multiyear Agreement

Total cost of salary settlement

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

5.0%

5.0%

5.0%

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

General Fund

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

--	--	--

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
0	0	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:

Yes		
-----	--	--

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
5.0%		

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	34.8	49.2	49.2	49.2

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Nov 18, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 18, 2014

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

Yes

If Yes, date of budget revision board adoption:

Nov 18, 2014

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2015

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

5.0%

5.0%

5.0%

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

General Fund

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
0	0	0
Hard cap 527.68	Hard cap 527.68	Hard cap 527.68
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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
No	No	No

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	17.0	17.0	17.0	17.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
5.0%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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
100.0%	100.0%	100.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
2.0%	3.0%	3.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <div>No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div>No</div> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <div>No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div>No</div> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div>No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div>No</div> |
| A7. Is the district's financial system independent of the county office system? | <div>No</div> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <div>No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div>Yes</div> |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2015 Financial Reporting Software - 2015.1.0
6/18/2015 5:39:45 PM

49-70615-0000000

July 1 Budget
2015-16 Budget
Technical Review Checks

Bellevue Union Elementary

Sonoma 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 9792) 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

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.