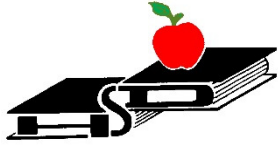


Hawthorne School District

2015-16 Budget



Allanah Smith
Grade 8, Mrs. Smisko
Prairie Vista Fine Arts Academy



Hawthorne School District

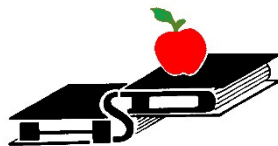
Educational Excellence

2015-16 Budget

The Hawthorne School District is pleased to present the 2015-16 proposed adopted budget developed in conjunction with the District's Local Control and Accountability Plan (LCAP) for the coming year. This budget is fiscally sound and maintains the state required 3% reserve in the multiyear projections. It serves as a guide for how the District plans to utilize its resources. Additionally, with this document the District is able to review and monitor its resources and organizational efforts.

The Hawthorne School District will continue to maximize each student's potential to achieve educational excellence by focusing on student achievement, the educational environment, fiscal responsibility, district culture, parent and family involvement and community outreach.

The budget is a working document and has been prepared based upon current information and guidance from the Los Angeles County Office of Education and School Services of California.



Hawthorne School District

Educational Excellence

Mission Statement

To maximize each student's potential to achieve educational excellence.

Vision Statement

A diverse community of lifelong learners who excel and positively contribute to an advancing global society.

We believe:

- Students are the focus of all decisions.
- All students, parent, staff and community members are empowered, supported and held accountable for their role in the educational process.
- A personal commitment to excellence is expected of all students, parents, staff and community members.
- A safe, innovative and supportive learning environment is maintained where resources are allocated to support student learning, technology and collaboration.
- Local businesses, private and public agencies and the entire community are integral partners in the educational process.
- All individuals are valued and treated with dignity, courtesy and respect.

Priorities and Goals

Student Achievement

- All students will meet or exceed grade level standards.
- Use research-based instructional strategies, materials and technology to engage and challenge all students.
- Provide consistent and timely communication with students and families regarding student progress.
- Encourage and recognize academic growth, success, citizenship and attendance.
- Provide parent workshops on topics that will allow parents to assist their children with academics and family needs.

Educational Environment

- Provide a safe and healthy learning and working environment to maximize student learning.
- Develop and implement a Facilities Master Plan to ensure a safe, well-maintained physical environment.
- Develop and implement a Technology Master Plan that will support innovation.
- Work with community partners in developing and implementing plans for emergency preparedness, health and safety.

Fiscal Responsibility

- Prioritize the District and site budgets to meet the needs of students while maintaining fiscal solvency.
- Efficiently allocate resources (i.e. facilities, equipment, supplies, etc.) to support student learning.

- Conduct periodic budget review workshops with staff, labor organizations, community and the School Board.
- Continually monitor all district staffing levels, enrollment, revenues and expenditures and make necessary adjustments to minimize deficit spending and maintain the legally required reserves.

District Culture

- Students, families, staff and community will continue to maintain the Hawthorne Way - Mutual Respect, Trust, Integrity and Sense of Belonging.
- All stakeholders will continue to be respected, valued and treated as integral partners in the organization.
- Build trust through ongoing collaborative relationships with positive interactions and behaviors.
- Foster a climate where open communication and innovation are valued, encouraged and supported.

Parent and Family Involvement

- All schools will create an atmosphere where families are supported, valued, engaged and respected.
- Maximize utilization of the parent centers at all school sites to promote parent involvement.
- Develop and maintain school and district websites and other forms of two-way communication.
- Provide professional development and parent workshops focused on strengthening home-school connections.

Community Outreach

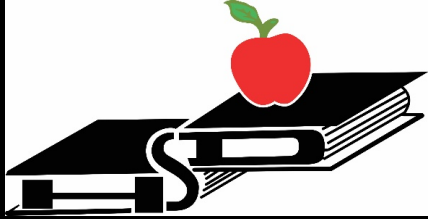
- The Hawthorne School District community will continue to strengthen existing partnerships while establishing new relationships.
- Promote our strengths through communications and participation in local events to recruit and retain students and partnerships.
- Embrace community members by maintaining an open-door policy to foster trust and confidence in the Hawthorne School District.
- Establish a committee of parent representatives to promote district accomplishments throughout the community.

2015-16 Adopted Budget



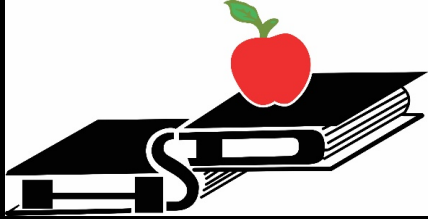
June 17, 2015
Board Meeting

Allanah Smith
8th Grade, Mrs. Smisko
Prairie Vista Fine Arts Academy



2015-16 Adopted Budget Requirements

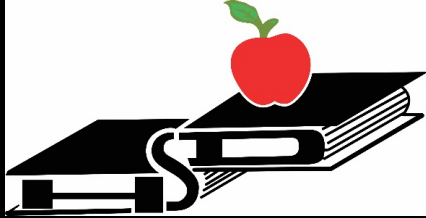
- Required to hold a public hearing for both the 2015-16 HSD LCAP and Budget prior to adoption (May 27, 2015)
- Required to hold a public hearing for reserve requirements (June 11)
- Multi-year Projections
- Los Angeles County Office of Education Directive and School Services of California Projections and Assumptions



2015-16 Adopted Budget Assumptions

Revenue

- Statutory COLA / Net Funded COLA – 1.02%
- Gap Funding – 53.08%
- Base Grant per ADA - \$7,820 (K-3), \$7,189 (4-6), \$7,403 (7-8) and \$8,801 (9-12)
- K-3 CSR Augmentation Grant - \$737 per ADA
- Supplemental and Concentration Grant - \$7,165,281
- Supplemental and Concentration Grant, Economic Impact Aid - \$1,977,650
- Routine Restricted Maintenance (RRMA) Contribution - \$2,700,970
- Lottery - \$128 per ADA (Unrestricted) and \$34 per ADA (Restricted)
- Parcel Tax - \$1,511,698



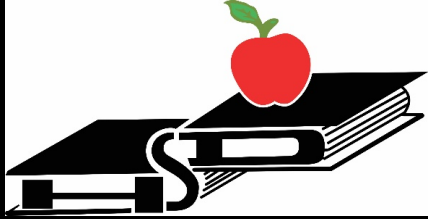
2015-16 Adopted Budget Assumptions

Expense

- Required progress made toward K-3 Grade Span Adjustment, with district moving to 24:1 in 2015-16
- Step and Column movement at 1.5%
- Statutory Fringe Benefits – as required by LACOE
 - STRS and PERS as per current estimates (PERS subject to change)

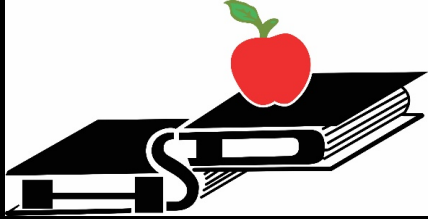
	2015-16	2016-17	2017-18
CalSTRS	\$4,128,901	\$4,923,089	\$5,731,779
CalPERS	\$1,256,160	\$1,457,882	\$1,882,289
Total Estimated STRS and PERS	\$5,385,061	\$6,380,971	\$7,614,068

- Retiree benefits for Health and Welfare budgeted at \$385,000
- Utilities budgeted at \$1,977,087



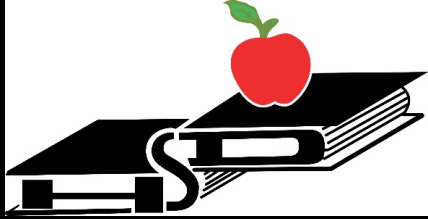
2015-16 Adopted Budget - Revenue Unrestricted General Fund

LCFF/Revenue Limit Sources	\$72,293,240
Federal Revenues	10,575
Other State Revenues	6,015,637
Other Local Revenues	2,041,200
Contributions	(8,160,255)
TOTAL REVENUE SOURCES	\$72,200,397



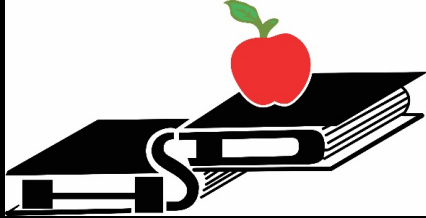
2015-16 Adopted Budget – Expense Unrestricted General Fund

Certificated Salaries	\$33,591,448
Classified Salaries	8,603,359
Employee Benefits	16,484,581
Books and Supplies	3,004,248
Services and Other Operating	5,478,930
Capital Outlay	0
Other Outgo	(243,790)
Transfers Out	4,572,551
TOTAL EXPENDITURES	\$71,500,327



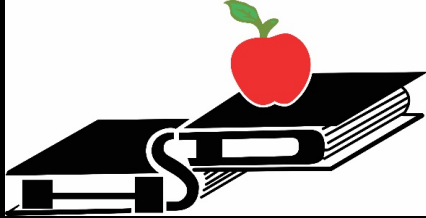
2015-16 Adopted Budget – Summary Unrestricted General Fund

Total Revenue Sources	\$72,200,397
less	
Total Expenditures	\$71,500,327
NET INCREASE(DECREASE) IN FUND BALANCE	\$700,070



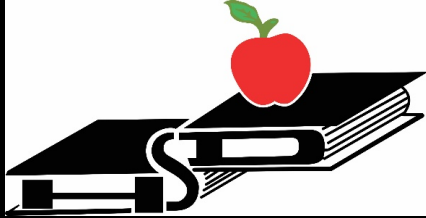
2015-16 Adopted Budget – Summary Unrestricted General Fund

Beginning Fund Balance	\$7,858,628
Net Increase (Decrease) in Fund Balance	700,070
Ending Fund Balance	\$8,558,698



2015-16 Adopted Budget – Summary Unrestricted General Fund

Components of Ending Fund Balance	
Nonspendable	\$114,038
Assigned	\$5,743,690
Reserve of Economic Uncertainties (Required 3%)	\$2,700,970



2015-16 Adopted Budget – General Fund, Multi-Year Projections



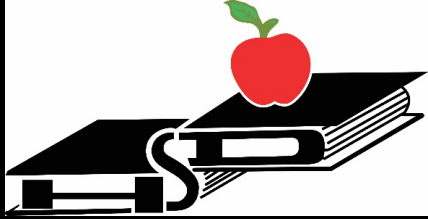
**Los Angeles County
Office of Education**

**INFORMATIONAL
BULLETIN # 4125**
Rev: 6/1/2015

9300 Imperial Highway, Downey, California 90242-2890 • (562) 922-6111

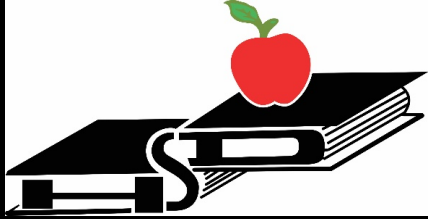
Arturo Delgado, Ed.D., *Superintendent*

Therefore, *we recommend that districts assign, reserve, or otherwise set aside any projected increase in LCFF revenue as a result of Gap Funding in 2016-17 and subsequent years.* County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts.



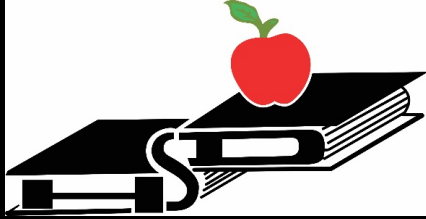
2015-16 Adopted Budget – General Fund, Multi-Year Projections

	2015-16	2016-17	2017-18
Total Revenue Sources	\$90,872,628	\$90,220,825	\$93,591,807
Total Expenditures	\$90,032,203	\$88,713,452	\$91,383,090
NET INCREASE (DECREASE) IN FUND BALANCE	\$840,425	\$1,507,373	\$2,208,717



2015-16 Adopted Budget – General Fund, Multi-Year Projections

	2015-16	2016-17	2017-18
Beginning Fund Balance	\$8,429,984	\$9,270,409	\$10,777,782
Net Increase (Decrease) in Fund Balance	\$840,425	\$1,507,373	\$2,208,717
Ending Fund Balance	\$9,270,409	\$10,777,782	\$12,986,499



2015-16 Adopted Budget – General Fund, Multi-Year Projections

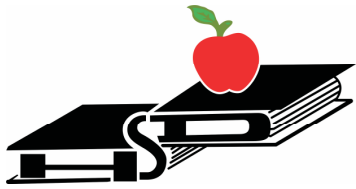
Components of Ending Fund Balance	2015-16	2016-17	2017-18
Nonspendable	\$114,038	\$114,038	\$114,038
Restricted	\$711,714	\$129,406	\$20,383
Assigned*	\$5,734,690	\$7,872,834	\$10,110,485
Reserve of Economic Uncertainties (Required 3%)	\$2,700,970	\$2,661,404	\$2,741,493
Reserve % Excluding LACOE LCFF Assignment	9.34%	7.07%	5.71%

*Per LACOE Bulletin #4125: Increases in LCFF revenue in 2016-17 and beyond should be assigned.

Questions / Comments



Allanah Smith
8th Grade, Mrs. Smisko
Prairie Vista Fine Arts Academy



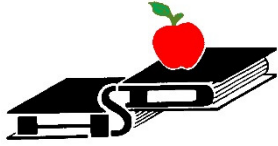
Hawthorne School District

2015-16

Adopted Budget



Allanah Smith
Grade 8, Mrs. Smisko
Prairie Vista Fine Arts Academy



Hawthorne School District

Educational Excellence

14120 S. Hawthorne Blvd.
Hawthorne, CA 90250
Phone: 310-676-2276

2015-16 Budget

BOARD OF EDUCATION

Cristina Chiappe, President
Alexandre Monteiro, Vice President
Luciano A. Aguilar, Clerk
Dr. Eugene M. Krank, Member
Sergio R. Mortara, Member

ADMINISTRATION

Dr. Helen E. Morgan, Superintendent of Schools
Steve Tabor, Associate Superintendent Pupil Personnel Services
Shelley Rose, Assistant Superintendent Human Resources
Dr. Brian Markarian, Assistant Superintendent Educational Services
Ambur Borth, Chief Business Official

SCHOOLS

ELEMENTARY (K-5) – Principals

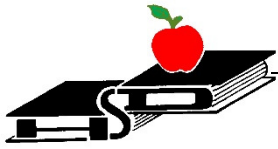
Eucalyptus – Mike Goldstein
Jefferson – Wendy Ostensen
Kornblum – LaTima Jones
Ramona – Michael Collins
Washington – Maritza Cruz-Brown
York – Jennifer Beekman
Zela Davis – Kathy Carbajal

MIDDLE (6-8) – Principals

Bud Carson - Mark Silva
Hawthorne – Rudy Salas
Prairie Vista – Patricia Ray

DEPENDENT CHARTER HIGH (9-12) – Principal

Hawthorne Math & Science Academy – Esau Berumen



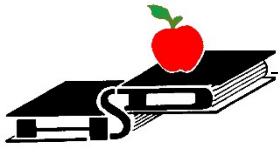
Hawthorne School District

Educational Excellence

2015-16 BUDGET CALENDAR

2015

January 15	Governor's proposed budget for 2015-16.
January 13 – 30	Schools and departments will be sent 2014-15 operating budget and projected ending balances. Staff discusses any revisions needed to balance the budget. (Ongoing)
February 11	<u>Board Meeting</u> – Impact of Governors Preliminary 2015 Budget and provide direction on development of budget assumptions.
February 25	<u>Board Meeting</u> — Review and give direction on budget assumptions for 2015-16.
February 27	County Office of Education workshop on the Governor's proposed State budget for 2015-16.
March 11	<u>Board Meeting</u> - Second Interim Report and Budget Revisions to Board for 2014-15. Provide direction on development of budget assumptions (if necessary).
March 15	Deadline to notify teachers of preliminary layoff.
March 24- Apr 30	• Schools and departments requested to do a line-by-line budget review for 2015-16. • Staff discusses any revisions needed to balance the budget. • School and departments requested to review staffing lists. Meetings will be held with District Administrators.
April 15	<u>Board Meeting</u> – Ongoing review and direction on 2015-16 budget assumptions and District Goals.
April 15	P-2 Attendance Reporting Period – Local Control Funding Formula changes.
April 21 - June 13*	Review and update budget.
April 29	<u>Board Meeting</u> —Ongoing review and input on 2015-16 budget assumptions.
May 13	<u>Board Meeting</u> --- Ongoing review and input on 2015-16 budget assumptions.
May 27	<u>Board Meeting</u> – If available, impact of Governor's May Revise on HSD. Draft LCAP recommendation to Board (Public Hearing) and Budget Public Hearing.
June 8-16	Proposed Adopted Budget and LCAP Document available for public inspection for at least three working days.
June 11	<u>Board Meeting</u> – Public Hearing on Reserves, as required (Education code 42127).
June 17	<u>Board Meeting</u> – Board approval of Proposed Adopted Budget and LCAP for 2015-16 (Education Code 42103).
July 1	Adopted Budget must be filed with the State and County of Los Angeles within five days of Board approval, but no later than July 1.



Hawthorne School District

Educational Excellence

2015-16 BUDGET CALENDAR

To Be Determined	Within 45 days after the Governor signs the Annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act (<u>Education Code 42127</u>).
August 15	The County Superintendent of Schools approves or disapproves the budget. If the budget is disapproved, the County transmits recommendations, in writing, to the District's Governing Board. The County may assign a fiscal advisor to assist the District in developing a budget in compliance with the County's revision.
August 15-31	The Unaudited Actuals for 2014-15 are prepared.
September	The Unaudited Actuals for 2014-15 are presented to the Board for approval at September Board meeting and transmitted to the County of Los Angeles and the State of California by September 15. First review of budget based on actuals. Budget and Assumption revisions as appropriate.
Oct/Nov	Annual Audit of District's Financials for 2014-15.
Dec	The First Interim Report for-2015-16 Fiscal Year is presented to the Board for approval at the December Board meeting and transmitted to the County of Los Angeles and the State of California. Auditors' Report to Board of Education on 2014-15 Annual Audit.
<u>2016</u>	
January	Governor's proposed budget 2016-17.
March	The Second Interim Report and Budget Revisions for 2015-16 is presented to the Board for approval at the March Board meeting and transmitted to the County of Los Angeles and the State of California.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

Background

When preparing and updating the 2015-16 fiscal year budget it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in budget development are received directly from the Los Angeles County Office of Education (LACOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed in the Local Control and Accountability Plan (LCAP) have been taken into consideration during the budget development and multi-year projections. The budget goal is to maintain at least a minimum reserve for economic uncertainty of 3.0% through 2017-18.

Revenue Assumptions for 2015-16

1. We are using the LACOE Local Control Funding Formula (LCFF) revenue projections to estimate revenues for the 2015-16, 2016-17 and 2017-18 budget and multi-year projections. Major factors for these projections are included below:

LCFF	2015-16	2016-17	2017-18
Statutory COLA / Net Funded COLA	1.02%	1.60%	2.48%
Gap Funding	53.08%	37.40%	36.70%
Base Grant per ADA			
K-3	\$7,820	\$7,944	\$8,141
4-6	\$7,189	\$7,304	\$7,485
7-8	\$7,403	\$7,521	\$7,708
9-12	\$8,801	\$8,942	\$9,163

The transition to fully fund LCFF is estimated to take eight years, with full funding occurring in 2020-21. Until then, increases in funding will be as the State budget appropriates funding for that purpose. There is no statutory guaranteed increase in any given year until full implementation is reached. Therefore, based on LACOE's recommendation, we have assigned the projected increase in LCFF revenue as a result of increased funding in 2016-17 and 2017-18. In other words, the projected increase in LCFF funding for 2016-17 and 2017-18 did not result in an increase in expenditures and the increased revenue is falling to the ending fund balance for these years.

2. Augmentation Grants under LCFF provide additional funding for grades K-3 Class Size Reduction (CSR). The augmentation is 10.4% of the K-3 Base Grant, estimated at \$737 per ADA for 2015-16, or \$2,717,259. As a condition of receiving these funds HSD must maintain average class sizes of 24:1 by the time LCFF is fully funded, unless there is a locally bargained alternative ratio.
3. Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated count of students who qualify for free and reduced priced meals, English Learners or foster youth. The estimated funding for these grants is as follows:

	2015-16	2016-17	2017-18
Supplemental and Concentration Grant Funding Increase	\$7,165,281	\$2,497,348	\$1,731,331
Total Supplemental and Concentration Grant Funding	\$14,988,884	\$17,486,232	\$19,217,563



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

4. Home-to-School Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$680,670 for Home-to-School Transportation and \$484,960 for TIIG.
5. Economic Impact Aid funding was folded into the LCFF base grant funding however a Maintenance of Effort (MOE) remains in place. Therefore, we are required to provide funding equal to the amount received in 2012-13 and it remains fixed at \$1,977,650 for all future years.¹
6. Deferred Maintenance funding was folded into the LCFF base grant funding. The 2012-13 State Revenue received for this purpose was \$319,938.
7. The Routine Restricted Maintenance contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that districts receiving general obligation bond funding must set aside three percent (3%) of general funding expenditures in a Routine Restricted Maintenance Account (RRMA). Therefore, RRMA funding is as follows:

	2015-16	2016-17	2017-18
RRMA Required Contribution	\$2,700,970	\$2,661,404	\$2,741,493
Total RRMA Contribution	\$2,700,970	\$2,661,404	\$2,741,493

8. Lottery funding will be calculated in the same manner as in prior years and is estimated to be \$128 per ADA unrestricted and \$34 per ADA restricted for all three years. This translates to approximately \$1.2 million, or \$1,080,320 unrestricted and \$286,960 in restricted lottery for all three fiscal years.
9. The 2015-16 May Revision includes one-time discretionary funds to pay down a portion of the debt owed to school districts for mandated cost reimbursement. Examples of preferred discretionary expenditures were provided and include professional development, teacher induction support to beginning teachers, instructional materials and technology. The proposed allocation is \$601 per ADA and is estimated to be \$4.7 million.
10. Parcel Tax (Measure CL) revenue is estimated to be \$1,511,698, or 16.6% of the Local Classroom Funding Authority (LCFA) anticipated revenue for all three fiscal years.
11. Contribution to Special Education is estimated as follows:

	2015-16	2016-17	2017-18
Contribution to Special Education (excludes Transportation)	\$5,459,288	\$5,530,870	\$5,541,295
Total Special Education Contribution	\$5,459,288	\$5,530,870	\$5,541,295

Expenditure Assumptions for 2015-16

1. The class size hiring ratio for grades K-3 will be based on anticipated enrollment and District participation in K-3 Grade Span Adjustment (GSA) under the LCFF. In the absence of a locally bargained ratio, under LCFF K-3 GSA, progress must be made toward a school site average classroom student-to-teacher ratio of 24:1. This progress is measured on the relative increase of revenues toward the target of full funding of the LCFF (gap funding). This adjustment will need to be calculated for each school site to determine the progress each site must show toward 24:1 target for 2015-16 based on the gap funding percentage. The 2015-16 budget does include the necessary

¹ This amount plus the total funded supplemental and concentration grant funding equal the total current year funding for unduplicated pupils and is addressed in the LCAP.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

staffing to achieve 24:1 in all classrooms. This translates to an increase of seven (7) FTE at an estimated cost of \$462,000 in 2015-16.

- The budget does not include salary schedule increases; however step and column movement has been budgeted at approximately 1.5 percent, (1.5%) of a cost increase for all certificated and classified employees in 2015-16, 2016-17 and 2017-18.

	2015-16	2016-17	2017-18
Estimated Step and Column Expenditure Certificated	\$569,000	\$578,339	\$587,014
Estimated Step and Column Expenditure Classified	\$162,000	\$165,096	\$167,573
Total Estimated Step and Column Expenditure	\$731,000	\$743,435	\$754,587

- The District's contribution for medical, dental, and vision will continue as per union contracts. As health insurance premiums increase so too will the cost for the District's contribution. Current estimated cost increase is 5% for 2015-16 and then 10% annually thereafter.

	2015-16	2016-17	2017-18
Estimated Health and Welfare Expenditure Annual Increase	\$901,478	\$1,062,594	\$1,168,854
Total Estimated Health and Welfare Expenditure	\$10,625,942	\$11,688,536	\$12,857,390

- Statutory fringe benefit rates are as follows:

Statutory Fringe Benefit	2015-16	2016-17	2017-18
STRS (State Retirement System)	10.730%	12.580%	14.430%
PERS (Public Employee Retirement System)	11.847%	13.050%	16.600%
OASDI (Social Security, Max Wage Base \$117,000)	6.200%	6.200%	6.200%
ARP (Alternative Retirement Plan; non PERS)	3.750%	3.750%	3.750%
Medicare	1.450%	1.450%	1.450%
SUI (State Unemployment Insurance)	0.050%	0.050%	0.050%
Workers Compensation	2.464%	2.464%	2.464%

These rates translate to an estimated expenditure for CalSTRS and CalPERS as follows:

	2015-16	2016-17	2017-18
Estimated STRS Expenditure	\$4,128,901	\$4,923,089	\$5,731,779
Estimated PERS Expenditure	\$1,256,160	\$1,457,882	\$1,882,289
Total Estimated STRS and PERS Expenditure	\$5,385,061	\$6,380,971	\$7,614,068

- Payment five (5) of five (5) for the Supplemental Retirement Program (SRP) of 2009 is budgeted at \$347,508 for 2014-15. Since this is the final payment employee benefit expenditure estimates were reduced by this amount in 2015-16.
- Payment five (5) of five (5) for the Supplemental Retirement Program (SRP) of 2011 is budgeted at \$208,605 for 2014-15. Since this is the final payment employee benefit expenditure estimates were reduced by this amount in 2015-16.
- Retiree benefits for Health and Welfare are budgeted at \$385,000 for all three fiscal years.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

8. Utilities are budgeted to increase by 6.8%, or \$125,839 to a total budget of \$1,977,087 for 2015-16 and are further budgeted to increase by CPI of 2.40% in 2016-17 and 2.60% in 2017-18.

	2015-16	2016-17	2017-18
Estimated Utilities Expenditure Increase	\$125,839	\$47,450	\$52,638
Total Estimated Utilities Expenditure	\$1,977,087	\$2,024,537	\$2,077,175

9. Parcel Tax (Measure CL) budgeted expenditures equal the estimated \$1,511,698 in revenue for all three fiscal years. As per the full ballot text, the proceeds of the qualified special tax shall be applied only to the following specific purposes:
- Protect academic quality in local K-12 schools
 - Maintain math, science, English programs
 - Provide education for students with disabilities/special needs
 - Support computer technology and school security
 - Prepare students for college/careers
 - Retain excellent teachers
10. School Site custodial budgets will be funded based on P2 ADA at a rate of \$13 per ADA for Elementary and \$14 per ADA for Middle schools.
11. School site academic supply budgets will be funded based on P2 ADA at a rate of \$10.50.
12. School site office supply budgets will be funded based on P2 ADA at a rate of \$2.25.
13. The one-time funding paid in 2015-16 for prior-year mandate claims is budgeted to transfer out of the Unrestricted General Fund and into Fund 17.0, Special Reserve for Non-Capital Outlay.
14. There is \$319,938 budgeted as a transfer out of the Unrestricted General Fund into Fund 14.0, Deferred Maintenance Fund. This amount reflects the Deferred Maintenance funding under Revenue Limit funding that was folded into the Local Control Funding Formula base grant.

Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Hawthorne School District Board of Trustees must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information is as follows:

- The minimum reserve for economic uncertainties level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve for economic uncertainties in each year
- Reasons for the reserve for economic uncertainties being greater than the minimum

Los Angeles County Office of Education (LACOE) issued Informational Bulletin # 4125 on June 1, 2015. This bulletin indicates:

We continue to recommend that districts that project and increase in LCFF revenues in 2016-17 and beyond, assign, reserve or otherwise set-aside the increase. If districts choose to budget this increased revenue they must have a contingency or alternative plan in place should these funds fail to materialize.



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

The County Office LCFF revenue projections are used to validate district budget revenue projections. It is strongly recommended that districts utilize these updated County Office LCFF revenue runs to project estimated revenues for the 2015-16 Budget and multi-year projections. Our review of the districts' projections will be using that data.

Current revenue estimates provided by LACOE for LCFF are as follows:

	2015-16	2016-17	2017-18
Funded Local Control Funding Formula	\$72,293,240	\$76,557,754	\$79,928,736
Increase in LCFF Over Prior Year		\$4,264,514	\$3,370,982
Increase in LCFF from 2015-16		\$4,264,514	\$7,635,496

If Hawthorne School District follows the recommendation from our fiscal oversight agency, then we would need to increase our ending fund balance by the close of 2017-18. Additionally, we will be required to maintain both a 3% reserve and \$7,635,496 assigned in the ending fund balance. Therefore, current ending fund balance and reserve percentages are as follows:

	2015-16	2016-17	2017-18
Beginning Fund Balance	\$8,429,984	\$9,270,409	\$10,777,782
Net Increase (Decrease) in Fund Balance	\$840,425	\$1,507,373	\$2,208,717
Ending Fund Balance	\$9,270,409	\$10,777,782	\$12,986,499
Components of Ending Fund Balance			
Non-spendable	\$114,038	\$114,138	\$114,138
Restricted	\$711,714	\$129,406	\$20,383
Assigned	\$5,743,690	\$7,872,834	\$10,110,485
Assigned in Fund 17.0	\$4,568,082	\$4,568,082	\$4,568,082
3% Required Reserve	\$2,700,970	\$2,661,404	\$2,741,493
Reserve Percentage Including Assignments	9.34%	11.87%	14.06%
Reserve Percentage Excluding LACOE Required Assignment	9.34%	7.07%	5.71%
Reserve Percentage Including Assignments in Fund 17.0*	14.45%	17.02%	19.06%

*Los Angeles County Office of Education has further indicated we *recognize* [the one-time mandate reimbursement of \$601 per ADA] *new funds are included in the proposed budget but if districts choose to recognize this additional revenue they should have a contingency or alternative plan in place should these funds fail to materialize.* Hawthorne School District has recognized these funds as revenue in 2015-16 and as an expense, via a transfer out of the Unrestricted General Fund into Fund 17.0, Special Reserve for Non-Capital Outlay. Therefore, the Reserve Percentages above reflect both with and without the one-time mandate reimbursement funding.

LACOE Bulletin # 4125 further maintains

County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect



Hawthorne School District

Educational Excellence

BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES FOR THE 2015-16 HSD BUDGET

educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts.

There are multiple benefits to carrying higher than minimum reserves. These include:

- *Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs*
- *Protection against exposure to significant one-time outlays such as disasters, lawsuits or material audit findings*
- *Protection against the volatility of state revenues*
- *Cash management / avoiding the cost of borrowing for cash flow purposes*

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation, because gap percentage funding is directly tied to the State's ongoing ability to fund the LCFF through Proposition 98 growth. Most importantly, by providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates a more stable educational environment for students.

UNRESTRICTED GENERAL FUND No. 01.0
SUMMARY

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME	47,718,611	49,058,870	56,502,903	65,708,387	80,360,652
EXPENDITURES	47,609,566	48,290,489	56,523,173	69,950,446	79,660,582
NET SURPLUS (DEFICIT)	109,045	768,381	(20,270)	(4,242,059)	700,070
BEGINNING BALANCE	10,253,420	10,362,465	11,380,846	12,100,687	7,858,628
ENDING BALANCE	10,362,465	11,130,846	11,360,576	7,858,628	8,558,698
On-Going Income	47,692,061	48,939,241	56,499,888	65,708,387	80,360,652
On-Going Expenses	47,609,566	48,290,489	56,523,173	69,950,446	79,660,582
Difference	82,494	648,752	(23,285)	(4,242,059)	700,070
Total Ending Balance	10,362,465	11,130,846	11,360,576	7,858,628	8,558,698
Less: Designated Carryovers	(1,093,149)	(123,515)	(9,288,222)	(5,363,747)	(5,857,728)
Unrestricted Ending Balance	9,269,316	11,007,331	2,072,354	2,494,881	2,700,970
Designated Carryovers:					
Revolving Cash	6,000	6,000	6,000	6,000	6,000
Inventory	133,084	117,515	95,957	108,038	108,038
Prepaid Expenditures	-	-	-	-	-
Budget Contingency	-	-	9,186,265	5,249,709	5,743,690
Reserve for Deferred Maintenance	-	-	-	-	-
Instructional Allocation - Schools	-	-	-	-	-
Gifts	-	-	-	-	-
Tier III Program Balance	954,065	-	-	-	-
Parcel Tax Site Allocations	-	-	-	-	-
	1,093,149	123,515	9,288,222	5,363,747	5,857,728

UNRESTRICTED GENERAL FUND No. 01.0
INCOME

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME - ONGOING					
Revenue Limit-State / LCFF	36,255,748	25,823,719	38,456,830	35,853,027	39,158,082
Education Protection Account (EPA)		8,848,914	8,711,117	9,151,080	9,151,080
LCFF Funds Designated for EIA			-	1,977,650	1,977,650
LCFF Funds for Special Ed. Transportation			680,670	680,670	680,670
LCFF Funds for K-3 CSR Augmentation			-	2,713,608	2,717,259
LCFF Funds for Supplemental Add-On			-	5,845,953	13,011,234
Revenue Limit / LCFF Prior Year	-	98,073	-	-	-
Revenue Limit / LCFF Prop. Taxes	4,232,224	4,825,552	4,578,851	4,599,863	4,593,588
Education Augmentation	279,886	1,745,858	453,704	1,003,677	1,003,677
	40,767,858	41,342,116	52,881,172	61,825,528	72,293,240
Federal					
Advanced Placement Fee	5,957	2,022	-	-	-
Medi-Cal Administrative	162,222	36,931	10,575	10,575	10,575
	168,179	38,953	10,575	10,575	10,575
State					
Class Size Reduction					
9th Grade English/ Math					
Grades K-3	2,229,841	2,052,585			
Lottery	988,616	1,067,130	1,107,586	1,080,320	1,080,320
Mandates	109,088	223,875	226,099	731,764	4,935,317
All Other State Funding	4,815	16			
Assessment Reimbursement (STAR, CELDT, etc.)	20,205	35,463		19,000	
Special Education Mandate Settlement					
Oral Health Assessment Program	6,777	6,777			
Summer School & Hourly Programs	68,944	84,328			
Charter School State Funding	-	200,948			
Tier III - Flexibility					
Community Based English Tutoring	99,188	99,186			
Targeted Instructional Improvement Block Grant	484,960	484,960			
Deferred Maintenance	320,726	319,938			
School Safety Block Grant (Carl Washington)	31,649	31,649			
Arts and Music Block Grant	123,261	123,270			
CAHSEE - CA Exit Exam	10,163	948			
Supplemental Counselors, Grade 7-12	138,601	138,601			
Gifted and Talented	58,125	64,008			
Instructional Material/Block Grant	478,781	478,133			
Peer Assistance & Review	31,499	31,499			
Math & Reading Professional Development	42,088	42,088			
Math & Reading Professional Development ELL	40,082	40,082			
Pupil Retention Block Grant	6,459	6,459			
Teacher Development Block Grant (BTSA)	101,494	94,891			
Professional Development Block Grant	264,546	264,546			
School & Library Improve Block Grant	715,301	715,301			
	6,375,209	6,606,679	1,333,685	1,831,084	6,015,637
Local					
Parcel tax	-	-	1,511,698	1,511,698	1,511,698
Community Redevelopment Funds	8,880	582,056	261,076	114,102	114,102
Interest	159,111	153,177	87,414	87,400	87,400
Rents/Leases	(5,400)	26,100	28,095	28,000	28,000
Miscellaneous	218,223	190,160	386,173	300,000	300,000
	380,815	951,493	2,274,456	2,041,200	2,041,200
Total - Ongoing	47,692,061	48,939,241	56,499,888	65,708,387	80,360,652
INCOME - ONE TIME					
Transfer in Other	26,551	119,629	3,015	-	-
Total - One Time	26,551	119,629	3,015	-	-
TOTAL ALL INCOME	<u>47,718,611</u>	<u>49,058,870</u>	<u>56,502,903</u>	<u>65,708,387</u>	<u>80,360,652</u>

UNRESTRICTED GENERAL FUND NO. 01.0
EXPENDITURES

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
EXPENDITURES-ONGOING					
Certificated Salaries	22,653,519	22,615,886	26,552,070	31,866,580	33,591,448
Classified Salaries	5,851,213	5,896,559	7,070,992	8,236,162	8,603,359
Employee Benefits	10,678,644	10,767,551	12,431,678	14,984,145	16,484,581
Books and Supplies	842,732	571,636	1,195,333	2,468,390	3,004,248
Service Oper. Exp.	2,754,567	3,090,963	4,417,669	4,641,720	5,478,930
Capital Outlay	-	54,027	-	-	-
Other Outgo					
Debt Service	321,999	254,306	251,119	251,119	251,119
Indirect Costs	(1,110,444)	(712,893)	(649,698)	(498,343)	(485,909)
Transfer to Charter School Fund 09.0	-	-	-	75,775	-
Transfer to Deferred Maintenance Fund 14.0	-	-	-	-	-
Transfer to Child Development Fund 12.0	16,503	11,208	-	-	-
Transfer to Special Reserve Fund 17.0	-	-	-	-	4,567,551
Transfer to Cafeteria Enterprise Fund 63.0	-	-	-	-	5,000
Encroachment - Special Education	3,912,574	4,175,846	4,093,265	5,196,395	5,459,288
Encroachment - Transportation / Spec Ed	188,666	272,942	-	(1)	-
Encroachment - RRMA	1,106,589	900,680	1,058,604	2,268,357	2,700,967
Encroachment - Tier III Flexibility	393,004	391,777	102,141	460,146	-
TOTAL - ONGOING	47,609,566	48,290,489	56,523,173	69,950,446	79,660,582
TOTAL ALL EXPENDITURES	<u>47,609,566</u>	<u>48,290,489</u>	<u>56,523,173</u>	<u>69,950,446</u>	<u>79,660,582</u>

(1) Transportation was rolled into the LCFF and both the revenues and expenditures are in the Unrestricted General Fund. The program does continue to encroach.

PARCEL TAX BUDGET
INCORPORATED INTO UNRESTRICTED GENERAL FUND NO 01.0

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Projected	2015-16 Budget
INCOME					
Parcel Tax Income	-	-	1,511,698 (1)	1,511,698	1,511,698
	-	-	1,511,698	1,511,698	1,511,698
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	324,234	1,105,234	1,125,470
Fringe Benefits	-	-	153,067	386,324	386,228
Books & Supplies	-	-	278,814	131,000	-
Other Expenses	-	-	24,471	15,000	-
Leases	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	-	-	780,587	1,637,558	1,511,698
NET SURPLUS (DEFICIT)	-	-	731,111	(125,860)	0
BEGINNING BALANCE	-	-	-	731,111	605,251
ENDING BALANCE	-	-	731,111	605,251	605,252

(1) Parcel Tax began in 2013-14 Fiscal Year

HOME TO SCHOOL/ SPECIAL EDUCATION TRANSPORTATION BUDGET
INCORPORATED INTO UNRESTRICTED GENERAL FUND NO 01.0

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Projected	2015-16 Budget
INCOME					
LCFF for Transportation	-	-	680,670 (1)	680,670	680,670
Contribution/Encroachment	-	-	318,391	300,989	352,301
	-	-	999,061	981,659	1,032,971
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	121,833	129,355	137,764
Fringe Benefits	-	-	53,887	59,138	59,537
Books & Supplies	-	-	13,608	10,000	10,220
Other Expenses	-	-	-	-	-
Tranportation	-	-	809,733	783,166	822,244
	-	-	999,061	981,659	1,029,765
NET SURPLUS (DEFICIT)	-	-	-	-	-
BEGINNING BALANCE	-	-	-	-	-
ENDING BALANCE	-	-	-	-	-

(1) 2013-14 Fiscal Year Transportation moved to LCFF in Unrestricted General Fund

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
INCOME

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
Federal Stabilization Funding					
ARRA: Title I	54,308	-			
ARRA: State Fiscal Stabilization Funds	0	-	-	-	-
ARRA: Educational Job Funds	887,321	-	-	-	-
ARRA: Special Education IDEA Local	-	-	-	-	-
ARRA: Special Education IDEA Preschool	-	-	-	-	-
ARRA: Special Education IDEA Preschool Local	-	-	-	-	-
ARRA: Title II, Part D	11,844	-	-	-	-
ARRA: Title II, Competitive	5,087	-	-	-	-
	<u>958,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal					
Title I, Part A	3,737,538	2,897,465	2,768,371	3,456,645	2,623,058
<i>Deferred-Prior Year</i>					
Title I, Even Start	78,719	29,403	-	1,076	1,077
<i>Deferred-Prior Year</i>					
Title II -Part A, Teacher Quality	521,599	702,872	661,995	456,310	393,575
<i>Deferred-Prior Year</i>					
Title II - Part D, Technology	1,045	-	-	-	-
<i>Deferred-Prior Year</i>					
Title III - ESEA	302,693	363,198	290,365	475,089	289,860
<i>Deferred-Prior Year</i>					
21st Century	2,058	930	-	6,372	6,372
IDEA-Special Education	1,092,490	1,088,886	985,235	985,235	997,896
IDEA - Preschool	136,768	122,141	144,775	144,775	140,422
IDEA -Preschool Local	275,393	282,008	283,041	283,041	293,077
IDEA - Staff Development	1,198	796	702	702	712
IDEA - Mental Health	-	-	-	12,242	12,242
Title IV Drug Free Schools	-	-	-	-	-
<i>Deferred-Prior Year</i>					
Medi-Cal Billing Option	359,990	98,082	221,716	250,000	207,630
William F Gooding Even Start	736,663	809,036	2,193	-	-
	<u>7,246,154</u>	<u>6,394,817</u>	<u>5,358,393</u>	<u>6,071,487</u>	<u>4,965,921</u>
State					
CA Clean Energy Job Act	-	-	130,000	-	-
After School Education and Safety	1,446,881	1,449,432	1,446,637	1,433,408	1,433,408
Lottery	237,016	260,273	306,419	286,960	286,960
Special Education-Master Plan/AB602	2,757,339	2,909,255	2,548,307	2,556,115	2,556,115
Special Education - Staff Development	2,055	2,661	4,948	2,661	2,661
Special Education-Mental Health/AB114	-	195,254	206,474	287,180	208,437
Special Education State Preschool	-	-	2,474	2,474	2,474
Transportation (HTS) Special Education	124,647	163,197	-	-	-
Transportation - Special Education	395,221	517,473	-	-	-
Economic Impact Aid	2,143,298	1,977,650	-	-	-
Common Core Standards	-	-	1,814,090	-	-
	<u>7,106,457</u>	<u>7,475,195</u>	<u>6,459,349</u>	<u>4,568,798</u>	<u>4,490,055</u>

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
INCOME

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
Local					
Program Specialist/SELPA	-	-			
General Donations	8,032	14,761	38,603	34,730	-
Chevron	142,206	130,338	117,300	170,746	-
South Bay Golf Classic	-	5,414	11,854	13,170	-
TRW Donation	884	-		26	-
AASA - Asthma	-	-	-	-	-
Family Literacy Expan. & Enchance	76,710	74,540	(38)	26,656	-
Early Advantage - Preschool	-	-	-	-	-
United Education Strategy (UES)	-	9,672	-	-	-
Unocal Foundation	4,695		1,795	-	-
Los Angeles Universal Preschool (LAUP)	1,042,044	1,036,017	1,092,949	1,056,000	1,056,000
Ed. Tech K-12 Voucher	56,257	27,015	5,984	167,453	-
Boeing Donation	-	-	-	127	-
Hawthorne Education Foundation	40,757	85,030	34,056	32,076	-
Tier III Flexibility	-	-	(4,522)	-	-
Tier III Flexibility BTSA	39,309	1,246	-	25,255	-
Kaiser	8,449	14,952	1,269	5,201	-
NFTE	-	2,389	4,897	-	-
Project Lead the Way _PLTW	-	-	-	15,750	-
Kaiser Grant - The Hawthorne Way	-	-	-	69,274	-
	<u>1,419,344</u>	<u>1,401,374</u>	<u>1,304,148</u>	<u>1,616,464</u>	<u>1,056,000</u>
Subtotal	16,730,515	15,271,386	13,121,889	12,256,749	10,511,976
Transferred from General Fund					
Special Ed. Encroachment	3,912,574	4,175,846	4,093,265	5,196,395	5,459,288
Transportation - Special Ed	188,666	272,942	-	-	-
Routine Restricted Maintenance (RRMA)	1,106,589	900,680	1,058,604	2,268,357	2,700,967
BTSA	-	-	-	-	-
Tier III Flexibility	393,004	391,777	102,141	460,146	-
	<u>5,600,833</u>	<u>5,741,245</u>	<u>5,254,011</u>	<u>7,924,898</u>	<u>8,160,255</u>
Other Interfund transfers in					
Special Ed. (from Fund 17.0)	19,150	-	-	-	-
	<u><u>22,350,498</u></u>	<u><u>21,012,631</u></u>	<u><u>18,375,900</u></u>	<u><u>20,181,648</u></u>	<u><u>18,672,231</u></u>

RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0
EXPENDITURES

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
EXPENDITURES					
Certificated Salaries	7,801,445	7,235,456	5,830,071	5,885,530	4,964,464
Classified Salaries	3,293,866	3,239,543	2,450,544	2,515,556	2,403,058
Employee Benefits	3,502,085	3,310,876	2,462,768	2,656,642	2,535,218
Books and Supplies	1,213,294	1,098,497	1,462,203	3,352,846	1,792,263
Operating Expenses	4,092,108	4,163,952	3,406,157	3,977,291	3,553,300
Capital Outlay	50,649	6,075	-	40,000	140,000
Other Outgo	2,659,457	2,703,214	2,197,571	2,709,256	2,823,635
Transfer to Deferred Maint.	-	-	-	-	319,938
TOTAL EXPENDITURES	22,612,904	21,757,613	17,809,314	21,137,120	18,531,876
Net Surplus / (Deficit)	(262,406)	(744,982)	566,586	(955,472)	140,355
Beginning Balance (Restricted)	1,967,632	1,705,225	960,243	1,526,829	571,357
Restatements (Restricted)	-	-	-	-	-
Ending Balance (Restricted)	1,705,225	960,243	1,526,829	571,357	711,712
CARRY OVER:					
Title I	-	-	-	-	-
Medi-Cal Billing	386,067	226,623	-	-	-
Ca Clean Energy	-	-	113,500	-	-
Lottery (Prop 20 - Restricted)	101,543	169,793	311,303	-	-
Special Education - Mental Health	-	148,674	-	-	-
Economic Impact Aid (EIA)	751,248	193,143	39,102	-	-
Knabe Arts Education	-	-	-	-	-
Common Core State Standards	-	-	1,060,310	1	1
Routine Restricted Maintenance	466,367	217,261	0	568,743	709,098
General Donations	(8,038)	(38)	(0)	-	-
Chevron	-	4,750	4,750	-	-
Governor's Book Fund	178	178	178	-	-
Imrpov. Stud. Perf Thru Nutrition (ISP-NE)	(178)	(178)	(178)	-	-
South Bay Golf Classic	8,000	-	-	-	-
Family Literacy Expan & Enhance	38	38	-	-	-
Ed Tech K-12 Voucher	(1)	(1)	-	-	-
Early Intervention (EISS)	2,137	2,137	(2,137)	-	-
Hawthorne Education Foundation	(2,137)	(2,137)	1	2,615	2,615
TOTAL ACTUAL RESTRICTED	1,705,225	960,243	1,526,829	571,359	711,714

**SPECIAL EDUCATION BUDGET
INCORPORATED IN RESTRICTED GENERAL FUND NO. 01.0**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
ADA					
Federal	1,865,839	1,591,913	1,635,469	1,675,995	1,651,979
ARRA: Special Education IDEA Local	-	-	-	-	-
ARRA: Special Education IDEA Preschool	-	-	-	-	-
ARRA: Special Education IDEA Preschl Local	-	-	-	-	-
Transportation - Home-to-school	124,647	163,197	-	-	-
Transportation	395,221	517,473	-	-	-
Master Plan	2,757,339	2,909,255	2,548,307	2,556,115	2,556,115
State Staff Development	2,055	2,661	4,948	2,661	2,661
Mental Health	-	195,254	206,474	287,180	208,437
State Preschool	-	-	2,474	2,474	2,474
Interfund Transfer In	19,150	-	-	-	-
	5,164,251	5,379,753	4,395,198	4,524,425	4,421,666
EXPENDITURES					
Certificated Salaries	3,057,150	3,185,365	3,492,138	3,783,104	3,822,102
Classified Salaries	1,186,750	1,145,848	1,148,132	1,045,614	1,088,012
Employee Benefits	1,297,341	1,323,209	1,377,493	1,548,886	1,565,479
Books and Supplies	36,005	19,719	27,659	125,415	51,764
Operating Expenses					
Non-Public Schools (NPS)	158,315	251,050	232,582	250,000	250,000
Mental Health	-	-	138,658	-	-
Health Services	307,363	244,581	355,992	320,430	329,873
Guidance and Counseling	226,269	265,485	-	-	-
Legal Fees	19,000	8,000	18,700	20,000	20,000
Transportation	772,581	777,189	-	- ⁽¹⁾	-
Consultants/Cont. Services	85,053	-	66,936	98,565	100,000
Other (Misc./Services)	32,789	32,341	33,947	37,504	35,609
Capital Outlay	-	-	-	-	-
Other Outgo					
Excess Costs - Other Districts (Lawndale)	61,133	59,755	-	-	126,813
Excess Costs - County	1,961,255	2,267,233	1,979,516	2,491,213	2,491,213
Excess Costs - State	-	-	-	-	-
Indirect Costs	161,827	2,010	14,481	89	89
	9,362,831	9,581,785	8,886,235	9,720,820	9,880,954
NET INCOME (DEFICIT)	(4,198,580)	(4,202,032)	(4,491,036)	(5,196,395)	(5,459,288)
Encroachment: 2010-11	3,596,147				
2009-10	4,389,569				
2008-09	4,563,313				
2007-08	4,037,775				
2006-07	2,586,646				
2005-06	3,446,692				
2004-05	4,601,087				
2003-04	3,776,737				
2002-03	3,033,532				

(1) Transportation revenue rolled into LCFF and so the program expenditures have also moved to the Unrestricted General Fund.

CHARTER SCHOOL FUND NO 09.0
HMSA

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Projected	2015-16 Budget
INCOME					
Revenue Limit/LCFF	3,549,498	2,732,853	3,244,384	3,598,527	3,786,492
EPA		751,673	718,042	762,622	762,622
LCFF Funds for					
Supplemental Add-On				383,904	870,430
State Revenue					
Lottery, Unrestricted	76,922	73,619	74,961	75,136	75,136
Lottery, Restricted	17,843	18,084	21,193	19,958	19,958
Mandated Costs	0	8,092	23,853	56,151	56,151
Other State	257,877	177,224 (2)	0	0	0
Local Revenue	0	1,674	0	0	0
Interest	0	0	0	0	0
Transfer In	0	0	0	75,775	0
	<u>3,902,140</u>	<u>3,763,219</u>	<u>4,082,433</u>	<u>4,972,073</u>	<u>5,570,789</u>
EXPENDITURES					
Certificated Salaries	1,737,191	1,874,134	2,059,670	2,406,647	2,413,065
Classified Salaries	177,701	260,488	284,038	256,736	261,170
Fringe Benefits	638,773	725,966	787,586	897,313	907,813
Books & Supplies	50,308	38,613	66,435	193,119	121,173
Other Expenses	298,754	267,808	335,568	329,100	329,100
Leases	874,399	897,484	897,594	918,000	945,000
Capital Outlay	0	0	0	0	0
Indirect Costs	217,185 (1)	74,704	151,405	0	0
	<u>3,994,311</u>	<u>4,139,196</u>	<u>4,582,298</u>	<u>5,000,915</u>	<u>4,977,321</u>
NET SURPLUS (DEFICIT)	(92,171)	(375,977)	(499,865)	(28,842)	593,468
BEGINNING BALANCE	1,310,592	1,218,421	842,444	455,774	426,932
ENDING BALANCE	1,218,421	842,444	342,579	426,932	1,020,400

(1) District started applying State approved indirect cost rate.

(2) Reconciliation of 8590 shows \$200,947.51 should have been transferred into Fund 09 from Fund 01

CHILD DEVELOPMENT FUND NO 12.0

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Projected	2015-16 Budget
INCOME					
Ca State PreK					
Federal Income	295,214	22,219	-	-	-
Parent Fees	34,349	1,729	-	-	-
Center Based Reserve	-	-	-	-	-
General Donation	37	-	-	-	-
Interest	288	59	497	-	-
Transfer in from GF	16,503	11,208	-	-	-
	<u>346,391</u>	<u>35,215</u>	<u>497</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Certificated Salaries	145,508	12,601	-	-	-
Classified Salaries	115,049	15,005	-	-	-
Fringe Benefits	82,719	7,569	-	-	-
Books & Supplies	2,638	76	-	-	-
Other Expenses	440	-	-	-	-
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
	<u>346,354</u>	<u>35,252</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET SURPLUS (DEFICIT)	37	(37)	497	-	-
BEGINNING BALANCE	-	37	(0)	497	497
ENDING BALANCE	37	(0)	497	497	497

CAFETERIA FUND NO. 13.0

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Projected	2015-16 Budget
INCOME					
Subsidies	5,488,336	5,729,469	5,990,332	6,170,000	6,111,988
Sales	229,440	249,725	254,015	256,000	323,094
State	514,733	514,104	507,795	512,000	569,525
Interest	1,409	2,811	4,389	4,390	1,502
	<u>6,233,918</u>	<u>6,496,109</u>	<u>6,756,532</u>	<u>6,942,390</u>	<u>7,006,109</u>
EXPENDITURES					
Classified Salaries	1,735,339	1,853,802	2,079,484	2,192,481	2,180,137
Fringe Benefits	454,261	512,666	584,760	668,275	668,304
Food	2,575,758	2,905,334	3,059,614	3,338,313	3,215,278
Supplies	380,205	375,719	434,022	400,700	404,688
Other Expenses	191,724	226,097	435,937	292,802	159,267
Capital Outlay	146,926	87,049	45,708	47,000	245,000
Indirect Costs	256,190	261,963	280,237	280,300	280,300
	<u>5,740,404</u>	<u>6,222,631</u>	<u>6,919,761</u>	<u>7,219,871</u>	<u>7,152,974</u>
NET SURPLUS (DEFICIT)	493,515	273,477	(163,229)	(277,481)	(146,865)
BEGINNING BALANCE	2,662,691	2,850,911 (1)	3,124,388	2,961,158	2,683,677
ENDING BALANCE	3,156,206	3,124,388	2,961,158	2,683,677	2,536,812

(1) Includes audit adjustment of (\$309,211.00) and district restatement of \$3,915.41 to the beginning balance in 2012-13

DEFERRED MAINTENANCE FUND No. 14.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
State Allowance (1)	-	-	-	-	-
Transfer from General Fund 01.0	-	-	-	-	319,938
Interest	1,214	771	529	-	-
	1,214	771	529	-	319,938
EXPENDITURES					
Supplies	3,478	-	7,312	840	841
Maint./Contracted Services	2,001	-	32,420	12,000	15,000
Capital Outlay	5,351	-	45,244	-	-
	10,831	-	84,975	12,840	15,841
NET SURPLUS (DEFICIT)	(9,617)	771	(84,447)	(12,840)	304,097
BEGINNING BALANCE	128,687	119,070	119,840	35,393	22,553
ENDING BALANCE	119,070	119,840	35,393	22,553	326,650

(1) 2008-09 State budget flexibility allows Districts to retain the general fund match. 2013-14 State Budget dissolves Deferred Maintenance funding under LCFF

SPECIAL RESERVE - NON CAPITAL OUTLAY FUND No. 17.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
Interest	1,473	528	3	-	4,567,551
	1,473	528	3	-	4,567,551
EXPENDITURES					
Interfund transfers out	45,701	119,629	-	-	-
Transfer to General Fund (Interest Earnings)	-	-	-	-	-
	45,701	119,629	0	0	0
NET SURPLUS (DEFICIT)	(44,228)	(119,100)	3	0	4,567,551
BEGINNING BALANCE	163,857	119,629	528	531	531
ENDING BALANCE	119,629	528	531	531	4,568,082

BUILDING FUND NO. 21.0 - MEASURE H

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
Proceeds from sale of bonds (1)	5,209,093	-	-	-	-
Interest	13,834	33,816	5,559	-	-
	<u>5,222,927</u>	<u>33,816</u>	<u>5,559</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Supplies	-		12,709	-	-
Services, contracts, and other operating expenses	53,001	7,651	27,373	20,053	20,053
Capital Outlay	23,006	5,357,644	400,391	48,000	-
	<u>76,006</u>	<u>5,365,296</u>	<u>440,473</u>	<u>68,053</u>	<u>20,053</u>
NET SURPLUS (DEFICIT)	5,146,921	(5,331,480)	(434,914)	(68,053)	(20,053)
BEGINNING BALANCE	7,161,556 (2)	6,728,207 (3)	1,396,727	961,813	893,760
ENDING BALANCE	12,308,477	1,396,727	961,813	893,760	873,707

(1) Measure H (2004) and Measure H (2008).

(2) Includes district restatement of 160,769.87 to beginning balance of 2011-12

(3) Includes audit adjustment of (\$5,580,270) to the beginning balance of 2012-13

CAPITAL FACILITIES FUND NO. 25.0
DEVELOPER FEES

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
Developer Fees	22,639	59,147	44,656	210,000	210,000
Interest	2,365	3,146	3,591	-	-
	<u>25,004</u>	<u>62,293</u>	<u>48,247</u>	<u>210,000</u>	<u>210,000</u>
EXPENDITURES					
Supplies	-	-	-	-	-
Other Operating Expenses	-	9,550	-	70,000	107,500
Capital Outlay	-	-	-	45,000	45,000
Indirect Cost (1)	-	-	-	-	-
	<u>-</u>	<u>9,550</u>	<u>-</u>	<u>115,000</u>	<u>152,500</u>
NET SURPLUS (DEFICIT)	25,004	52,743	48,247	95,000	57,500
BEGINNING BALANCE	458,559	483,563	536,306	584,553	679,553
ENDING BALANCE	483,563	536,306	584,553	679,553	737,053

(1) Indirect cost rate is limited to 3.0% of the fees collected during the period.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND NO. 30.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Actual
INCOME					
State	-	-	-	-	-
Interest	5	4	4	-	-
	<u>5</u>	<u>4</u>	<u>4</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Capital Outlay	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET SURPLUS (DEFICIT)	5	4	4	-	-
BEGINNING BALANCE	587	593	596	600	600
ENDING BALANCE	593	596	600	600	600

COUNTY SCHOOL FACILITIES FUND NO. 35.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
State	-	-	-	-	-
Interest	9,206	11,233	11,453	-	-
	<u>9,206</u>	<u>11,233</u>	<u>11,453</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Capital Outlay	-	-	181,804	181,804	181,804
	<u>-</u>	<u>-</u>	<u>181,804</u>	<u>181,804</u>	<u>181,804</u>
NET SURPLUS (DEFICIT)	9,206	11,233	(170,351)	(181,804)	(181,804)
BEGINNING BALANCE	1,842,764	1,851,969	1,863,203	1,692,852	1,511,048
ENDING BALANCE	1,851,969	1,863,203	1,692,852	1,511,048	1,329,244

FOUNDATION PERMANENT FUND 57.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
Local Income	-	-	-	-	-
Interest	1,592	1,089	1,071	1,100	1,100
	<u>1,592</u>	<u>1,089</u>	<u>1,071</u>	<u>1,100</u>	<u>1,100</u>
EXPENDITURES					
Books and Supplies	1,344	1,768	1,172	1,100	1,100
	<u>1,344</u>	<u>1,768</u>	<u>1,172</u>	<u>1,100</u>	<u>1,100</u>
NET SURPLUS (DEFICIT)	248	(679)	(101)	-	-
BEGINNING BALANCE	168,977	169,225	168,545	168,445	168,445
ENDING BALANCE	169,225	168,545	168,445	168,445	168,445

CAFETERIA ENTERPRISE FUND 61.0

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Projected	2015-16 Budget
INCOME					
Local Income	-	-	-	-	1,000
Interest	-	-	-	-	-
Transfer In (Loan from GF)	-	-	-	-	5,000
	-	-	-	-	6,000
EXPENDITURES					
Classified Salaries	-	-	-	-	1,000
Fringe Benefits	-	-	-	-	222
Food	-	-	-	-	-
Supplies	-	-	-	-	3,528
Other Expenses	-	-	-	-	250
Capital Outlay	-	-	-	-	-
Indirect Costs	-	-	-	-	-
	-	-	-	-	5,000
NET SURPLUS (DEFICIT)	-	-	-	-	1,000
BEGINNING BALANCE	-	-	-	-	-
ENDING BALANCE	-	-	-	-	1,000

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: 14120 S. Hawthorne Blvd.

Date: May 21, 2015

Place: 14120 S. Hawthorne Blvd.

Date: May 27, 2015

Time: 7:00 p.m.

Adoption Date: June 17, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Hector Torres

Telephone: 310-263-3906

Title: Director, Fiscal Services

E-mail: htorres@hawthorne.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		If yes, are they lifetime benefits?		X
		If yes, do benefits continue beyond age 65?		X
		If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		- Certificated? (Section S8A, Line 1) - Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1)		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	- Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? - Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 17, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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	61,825,528.00	0.00	61,825,528.00	72,293,240.00	0.00	72,293,240.00	16.9%
2) Federal Revenue		8100-8299	10,575.00	6,071,487.00	6,082,062.00	10,575.00	4,965,921.00	4,976,496.00	-18.2%
3) Other State Revenue		8300-8599	1,831,084.00	4,568,798.00	6,399,882.00	6,015,637.00	4,490,055.00	10,505,692.00	64.2%
4) Other Local Revenue		8600-8799	2,041,200.00	1,616,464.00	3,657,664.00	2,041,200.00	1,056,000.00	3,097,200.00	-15.3%
5) TOTAL, REVENUES			65,708,387.00	12,256,749.00	77,965,136.00	80,360,652.00	10,511,976.00	90,872,628.00	16.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,866,580.00	5,885,529.00	37,752,109.00	33,591,448.00	4,964,464.00	38,555,912.00	2.1%
2) Classified Salaries		2000-2999	8,236,162.00	2,515,556.00	10,751,718.00	8,603,359.00	2,403,058.00	11,006,417.00	2.4%
3) Employee Benefits		3000-3999	14,984,145.00	2,656,642.00	17,640,787.00	16,484,581.00	2,535,218.00	19,019,799.00	7.8%
4) Books and Supplies		4000-4999	2,468,390.00	3,352,846.00	5,821,236.00	3,004,248.00	1,792,263.00	4,796,511.00	-17.6%
5) Services and Other Operating Expenditures		5000-5999	4,641,720.00	3,977,291.00	8,619,011.00	5,478,930.00	3,553,300.00	9,032,230.00	4.8%
6) Capital Outlay		6000-6999	0.00	40,000.00	40,000.00	0.00	140,000.00	140,000.00	250.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	251,119.00	2,491,213.00	2,742,332.00	251,119.00	2,618,026.00	2,869,145.00	4.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(498,343.00)	218,043.00	(280,300.00)	(485,909.00)	205,609.00	(280,300.00)	0.0%
9) TOTAL, EXPENDITURES			61,949,773.00	21,137,120.00	83,086,893.00	66,927,776.00	18,211,938.00	85,139,714.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,758,614.00	(8,880,371.00)	(5,121,757.00)	13,432,876.00	(7,699,962.00)	5,732,914.00	-211.9%
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	75,775.00	0.00	75,775.00	4,572,551.00	319,938.00	4,892,489.00	6356.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,924,898.00)	7,924,898.00	0.00	(8,160,255.00)	8,160,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,000,673.00)	7,924,898.00	(75,775.00)	(12,732,806.00)	7,840,317.00	(4,892,489.00)	6356.6%

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)			(4,242,059.00)	(955,473.00)	(5,197,532.00)	700,070.00	140,355.00	840,425.00	-116.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,360,575.91	1,526,828.93	12,887,404.84	7,858,628.05	571,355.93	8,429,983.98	-34.6%
b) Audit Adjustments		9793	740,111.14	0.00	740,111.14	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,100,687.05	1,526,828.93	13,627,515.98	7,858,628.05	571,355.93	8,429,983.98	-38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,100,687.05	1,526,828.93	13,627,515.98	7,858,628.05	571,355.93	8,429,983.98	-38.1%
2) Ending Balance, June 30 (E + F1e)			7,858,628.05	571,355.93	8,429,983.98	8,558,698.05	711,710.93	9,270,408.98	10.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	108,038.00	0.00	108,038.00	108,038.00	0.00	108,038.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	571,359.18	571,359.18	0.00	711,714.18	711,714.18	24.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,249,709.05	0.00	5,249,709.05	5,743,690.05	0.00	5,743,690.05	9.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,494,881.00	0.00	2,494,881.00	2,700,970.00	0.00	2,700,970.00	8.3%
Unassigned/Unappropriated Amount		9790	0.00	(3.25)	(3.25)	0.00	(3.25)	(3.25)	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	47,070,908.00	0.00	47,070,908.00	57,544,895.00	0.00	57,544,895.00	22.3%
Education Protection Account State Aid - Current Year		8012	9,151,080.00	0.00	9,151,080.00	9,151,080.00	0.00	9,151,080.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	31,625.00	0.00	31,625.00	31,625.00	0.00	31,625.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,792.00	0.00	8,792.00	8,792.00	0.00	8,792.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	4,223,677.00	0.00	4,223,677.00	4,223,677.00	0.00	4,223,677.00	0.0%
Unsecured Roll Taxes		8042	184,195.00	0.00	184,195.00	184,195.00	0.00	184,195.00	0.0%
Prior Years' Taxes		8043	93,991.00	0.00	93,991.00	93,991.00	0.00	93,991.00	0.0%
Supplemental Taxes		8044	329,338.00	0.00	329,338.00	329,338.00	0.00	329,338.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,003,677.00	0.00	1,003,677.00	1,003,677.00	0.00	1,003,677.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	98,923.00	0.00	98,923.00	98,923.00	0.00	98,923.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			62,196,206.00	0.00	62,196,206.00	72,670,193.00	0.00	72,670,193.00	16.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(370,678.00)	0.00	(370,678.00)	(376,953.00)	0.00	(376,953.00)	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			61,825,528.00	0.00	61,825,528.00	72,293,240.00	0.00	72,293,240.00	16.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	985,235.00	985,235.00	0.00	997,896.00	997,896.00	1.3%
Special Education Discretionary Grants		8182	0.00	440,760.00	440,760.00	0.00	446,453.00	446,453.00	1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,456,645.00	3,456,645.00		2,623,058.00	2,623,058.00	-24.1%
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		456,310.00	456,310.00		393,575.00	393,575.00	-13.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% 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		475,089.00	475,089.00		289,860.00	289,860.00	-39.0%
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	3199, 4036-4126, 5510	8290		7,448.00	7,448.00		7,449.00	7,449.00	0.0%
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	10,575.00	250,000.00	260,575.00	10,575.00	207,630.00	218,205.00	-16.3%
TOTAL, FEDERAL REVENUE			10,575.00	6,071,487.00	6,082,062.00	10,575.00	4,965,921.00	4,976,496.00	-18.2%
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		2,556,115.00	2,556,115.00		2,556,115.00	2,556,115.00	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	731,764.00	0.00	731,764.00	4,935,317.00	0.00	4,935,317.00	574.4%
Lottery - Unrestricted and Instructional Materials		8560	1,080,320.00	286,960.00	1,367,280.00	1,080,320.00	286,960.00	1,367,280.00	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		1,433,408.00	1,433,408.00		1,433,408.00	1,433,408.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,000.00	292,315.00	311,315.00	0.00	213,572.00	213,572.00	-31.4%
TOTAL, OTHER STATE REVENUE			1,831,084.00	4,568,798.00	6,399,882.00	6,015,637.00	4,490,055.00	10,505,692.00	64.2%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,511,698.00	0.00	1,511,698.00	1,511,698.00	0.00	1,511,698.00	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	114,102.00	0.00	114,102.00	114,102.00	0.00	114,102.00	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	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Interest		8660	87,400.00	0.00	87,400.00	87,400.00	0.00	87,400.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	300,000.00	1,616,464.00	1,916,464.00	300,000.00	1,056,000.00	1,356,000.00	-29.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,041,200.00	1,616,464.00	3,657,664.00	2,041,200.00	1,056,000.00	3,097,200.00	-15.3%
TOTAL, REVENUES			65,708,387.00	12,256,749.00	77,965,136.00	80,360,652.00	10,511,976.00	90,872,628.00	16.6%

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	27,871,659.00	4,640,834.00	32,512,493.00	28,969,847.00	3,799,112.00	32,768,959.00	0.8%
Certificated Pupil Support Salaries		1200	906,383.00	724,378.00	1,630,761.00	919,337.00	667,590.00	1,586,927.00	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,088,538.00	520,317.00	3,608,855.00	3,702,264.00	497,762.00	4,200,026.00	16.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,866,580.00	5,885,529.00	37,752,109.00	33,591,448.00	4,964,464.00	38,555,912.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	78,250.00	1,501,709.00	1,579,959.00	260,619.00	1,486,913.00	1,747,532.00	10.6%
Classified Support Salaries		2200	3,552,643.00	640,241.00	4,192,884.00	3,589,068.00	561,582.00	4,150,650.00	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	506,486.00	184,488.00	690,974.00	513,722.00	185,138.00	698,860.00	1.1%
Clerical, Technical and Office Salaries		2400	3,691,669.00	189,118.00	3,880,787.00	3,806,366.00	169,425.00	3,975,791.00	2.4%
Other Classified Salaries		2900	407,114.00	0.00	407,114.00	433,584.00	0.00	433,584.00	6.5%
TOTAL, CLASSIFIED SALARIES			8,236,162.00	2,515,556.00	10,751,718.00	8,603,359.00	2,403,058.00	11,006,417.00	2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,751,700.00	514,538.00	3,266,238.00	3,655,342.00	473,559.00	4,128,901.00	26.4%
PERS		3201-3202	992,081.00	270,638.00	1,262,719.00	1,034,645.00	221,515.00	1,256,160.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	1,027,473.00	275,171.00	1,302,644.00	1,131,001.00	263,444.00	1,394,445.00	7.0%
Health and Welfare Benefits		3401-3402	8,334,305.00	1,390,159.00	9,724,464.00	9,238,200.00	1,387,742.00	10,625,942.00	9.3%
Unemployment Insurance		3501-3502	19,004.00	4,114.00	23,118.00	21,270.00	3,807.00	25,077.00	8.5%
Workers' Compensation		3601-3602	926,850.00	202,022.00	1,128,872.00	1,027,525.00	185,151.00	1,212,676.00	7.4%
OPEB, Allocated		3701-3702	373,898.00	0.00	373,898.00	373,898.00	0.00	373,898.00	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	558,834.00	0.00	558,834.00	2,700.00	0.00	2,700.00	-99.5%
TOTAL, EMPLOYEE BENEFITS			14,984,145.00	2,656,642.00	17,640,787.00	16,484,581.00	2,535,218.00	19,019,799.00	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	78,370.00	1,064,116.00	1,142,486.00	655,500.00	167,450.00	822,950.00	-28.0%
Books and Other Reference Materials		4200	99,775.00	41,445.00	141,220.00	96,368.00	2,382.00	98,750.00	-30.1%
Materials and Supplies		4300	1,733,920.00	1,906,559.00	3,640,479.00	1,755,088.00	1,423,223.00	3,178,311.00	-12.7%
Noncapitalized Equipment		4400	556,325.00	340,726.00	897,051.00	497,292.00	199,208.00	696,500.00	-22.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,468,390.00	3,352,846.00	5,821,236.00	3,004,248.00	1,792,263.00	4,796,511.00	-17.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,218,565.00	1,218,565.00	0.00	1,225,000.00	1,225,000.00	0.5%
Travel and Conferences		5200	89,452.00	133,973.00	223,425.00	105,439.00	39,482.00	144,921.00	-35.1%
Dues and Memberships		5300	48,600.00	22,682.00	71,282.00	50,100.00	7,400.00	57,500.00	-19.3%
Insurance		5400 - 5450	362,000.00	0.00	362,000.00	407,000.00	0.00	407,000.00	12.4%
Operations and Housekeeping Services		5500	1,525,000.00	0.00	1,525,000.00	1,570,750.00	0.00	1,570,750.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	463,771.00	587,444.00	1,051,215.00	486,763.00	646,141.00	1,132,904.00	7.8%
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	3,698.00	3,698.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,862,797.00	1,974,781.00	3,837,578.00	2,560,078.00	1,527,740.00	4,087,818.00	6.5%
Communications		5900	290,100.00	36,148.00	326,248.00	298,800.00	107,537.00	406,337.00	24.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,641,720.00	3,977,291.00	8,619,011.00	5,478,930.00	3,553,300.00	9,032,230.00	4.8%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	40,000.00	40,000.00	0.00	140,000.00	140,000.00	250.0%
TOTAL, CAPITAL OUTLAY			0.00	40,000.00	40,000.00	0.00	140,000.00	140,000.00	250.0%
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	126,813.00	126,813.00	New
Payments to County Offices		7142	0.00	2,491,213.00	2,491,213.00	0.00	2,491,213.00	2,491,213.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	166,119.00	0.00	166,119.00	166,119.00	0.00	166,119.00	0.0%
Other Debt Service - Principal		7439	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,119.00	2,491,213.00	2,742,332.00	251,119.00	2,618,026.00	2,869,145.00	4.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(218,043.00)	218,043.00	0.00	(205,609.00)	205,609.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(280,300.00)	0.00	(280,300.00)	(280,300.00)	0.00	(280,300.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(498,343.00)	218,043.00	(280,300.00)	(485,909.00)	205,609.00	(280,300.00)	0.0%
TOTAL, EXPENDITURES									
			61,949,773.00	21,137,120.00	83,086,893.00	66,927,776.00	18,211,938.00	85,139,714.00	2.5%

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	75,775.00	0.00	75,775.00	4,572,551.00	319,938.00	4,892,489.00	6356.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,775.00	0.00	75,775.00	4,572,551.00	319,938.00	4,892,489.00	6356.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,924,898.00)	7,924,898.00	0.00	(8,160,255.00)	8,160,255.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,924,898.00)	7,924,898.00	0.00	(8,160,255.00)	8,160,255.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,000,673.00)	7,924,898.00	(75,775.00)	(12,732,806.00)	7,840,317.00	(4,892,489.00)	6356.6%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	61,825,528.00	0.00	61,825,528.00	72,293,240.00	0.00	72,293,240.00	16.9%
2) Federal Revenue		8100-8299	10,575.00	6,071,487.00	6,082,062.00	10,575.00	4,965,921.00	4,976,496.00	-18.2%
3) Other State Revenue		8300-8599	1,831,084.00	4,568,798.00	6,399,882.00	6,015,637.00	4,490,055.00	10,505,692.00	64.2%
4) Other Local Revenue		8600-8799	2,041,200.00	1,616,464.00	3,657,664.00	2,041,200.00	1,056,000.00	3,097,200.00	-15.3%
5) TOTAL, REVENUES			65,708,387.00	12,256,749.00	77,965,136.00	80,360,652.00	10,511,976.00	90,872,628.00	16.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	39,705,511.00	12,652,588.00	52,358,099.00	43,890,926.00	9,591,853.00	53,482,779.00	2.1%
2) Instruction - Related Services	2000-2999		7,443,855.00	1,113,731.00	8,557,586.00	7,939,293.00	1,064,373.00	9,003,666.00	5.2%
3) Pupil Services	3000-3999		3,271,098.00	1,343,459.00	4,614,557.00	3,377,914.00	1,248,111.00	4,626,025.00	0.2%
4) Ancillary Services	4000-4999		40,000.00	253,306.00	293,306.00	45,218.00	0.00	45,218.00	-84.6%
5) Community Services	5000-5999		0.00	1,218,565.00	1,218,565.00	0.00	1,225,000.00	1,225,000.00	0.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,550,665.00	226,516.00	3,777,181.00	3,610,707.00	205,609.00	3,816,316.00	1.0%
8) Plant Services	8000-8999		7,553,392.00	1,837,742.00	9,391,134.00	7,678,466.00	2,258,966.00	9,937,432.00	5.8%
9) Other Outgo	9000-9999		385,252.00	2,491,213.00	2,876,465.00	385,252.00	2,618,026.00	3,003,278.00	4.4%
10) TOTAL, EXPENDITURES			61,949,773.00	21,137,120.00	83,086,893.00	66,927,776.00	18,211,938.00	85,139,714.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,758,614.00	(8,880,371.00)	(5,121,757.00)	13,432,876.00	(7,699,962.00)	5,732,914.00	-211.9%
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	75,775.00	0.00	75,775.00	4,572,551.00	319,938.00	4,892,489.00	6356.6%
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	(7,924,898.00)	7,924,898.00	0.00	(8,160,255.00)	8,160,255.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,000,673.00)	7,924,898.00	(75,775.00)	(12,732,806.00)	7,840,317.00	(4,892,489.00)	6356.6%

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)			(4,242,059.00)	(955,473.00)	(5,197,532.00)	700,070.00	140,355.00	840,425.00	-116.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,360,575.91	1,526,828.93	12,887,404.84	7,858,628.05	571,355.93	8,429,983.98	-34.6%
b) Audit Adjustments		9793	740,111.14	0.00	740,111.14	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,100,687.05	1,526,828.93	13,627,515.98	7,858,628.05	571,355.93	8,429,983.98	-38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,100,687.05	1,526,828.93	13,627,515.98	7,858,628.05	571,355.93	8,429,983.98	-38.1%
2) Ending Balance, June 30 (E + F1e)			7,858,628.05	571,355.93	8,429,983.98	8,558,698.05	711,710.93	9,270,408.98	10.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Stores		9712	108,038.00	0.00	108,038.00	108,038.00	0.00	108,038.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	571,359.18	571,359.18	0.00	711,714.18	711,714.18	24.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,249,709.05	0.00	5,249,709.05	5,743,690.05	0.00	5,743,690.05	9.4%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,494,881.00	0.00	2,494,881.00	2,700,970.00	0.00	2,700,970.00	8.3%
Unassigned/Unappropriated Amount		9790	0.00	(3.25)	(3.25)	0.00	(3.25)	(3.25)	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.09	0.09
7405	Common Core State Standards Implementation	1.21	1.21
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	568,743.00	709,098.00
9010	Other Restricted Local	2,614.88	2,614.88
Total, Restricted Balance		571,359.18	711,714.18

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	72,293,240.00	5.90%	76,557,754.00	4.40%	79,928,736.00
2. Federal Revenues	8100-8299	10,575.00	0.00%	10,575.00	0.00%	10,575.00
3. Other State Revenues	8300-8599	6,015,637.00	-81.73%	1,099,320.00	0.00%	1,099,320.00
4. Other Local Revenues	8600-8799	2,041,200.00	0.00%	2,041,200.00	0.00%	2,041,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,160,255.00)	0.39%	(8,192,274.00)	2.71%	(8,414,412.00)
6. Total (Sum lines A1 thru A5c)		72,200,397.00	-0.95%	71,516,575.00	4.40%	74,665,419.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,591,448.00		34,095,320.00
b. Step & Column Adjustment				503,872.00		511,430.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,591,448.00	1.50%	34,095,320.00	1.50%	34,606,750.00
2. Classified Salaries						
a. Base Salaries				8,603,359.00		8,732,409.00
b. Step & Column Adjustment				129,050.00		130,986.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,603,359.00	1.50%	8,732,409.00	1.50%	8,863,395.00
3. Employee Benefits	3000-3999	16,484,581.00	10.09%	18,147,184.00	11.31%	20,199,694.00
4. Books and Supplies	4000-4999	3,004,248.00	2.40%	3,076,350.00	2.60%	3,156,335.00
5. Services and Other Operating Expenditures	5000-5999	5,478,930.00	2.40%	5,610,424.00	2.60%	5,756,295.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	251,119.00	0.00%	251,119.00	0.00%	251,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(485,909.00)	0.00%	(485,909.00)	0.00%	(485,909.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,572,551.00	-100.00%	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)		71,500,327.00	-2.90%	69,426,897.00	4.21%	72,347,679.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		700,070.00		2,089,678.00		2,317,740.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,858,628.05		8,558,698.05		10,648,376.05
2. Ending Fund Balance (Sum lines C and D1)		8,558,698.05		10,648,376.05		12,966,116.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,038.00		114,138.00		114,138.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,743,690.05		7,872,834.05		10,110,485.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,700,970.00		2,661,404.00		2,741,493.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,558,698.05		10,648,376.05		12,966,116.05

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	2,700,970.00		2,661,404.00		2,741,493.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,700,970.00		2,661,404.00		2,741,493.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,965,921.00	0.00%	4,965,921.00	0.00%	4,965,921.00
3. Other State Revenues	8300-8599	4,490,055.00	0.00%	4,490,055.00	0.00%	4,490,055.00
4. Other Local Revenues	8600-8799	1,056,000.00	0.00%	1,056,000.00	0.00%	1,056,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,160,255.00	0.39%	8,192,274.00	2.71%	8,414,412.00
6. Total (Sum lines A1 thru A5c)		18,672,231.00	0.17%	18,704,250.00	1.19%	18,926,388.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,964,464.00		5,038,931.00
b. Step & Column Adjustment				74,467.00		75,584.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,964,464.00	1.50%	5,038,931.00	1.50%	5,114,515.00
2. Classified Salaries						
a. Base Salaries				2,403,058.00		2,439,104.00
b. Step & Column Adjustment				36,046.00		36,587.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,403,058.00	1.50%	2,439,104.00	1.50%	2,475,691.00
3. Employee Benefits	3000-3999	2,535,218.00	15.62%	2,931,119.00	11.92%	3,280,560.00
4. Books and Supplies	4000-4999	1,792,263.00	2.40%	1,835,277.00	-10.21%	1,647,889.93
5. Services and Other Operating Expenditures	5000-5999	3,553,300.00	2.40%	3,638,579.00	-11.14%	3,233,182.00
6. Capital Outlay	6000-6999	140,000.00	0.00%	140,000.00	0.00%	140,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,618,026.00	0.00%	2,618,026.00	0.00%	2,618,026.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	205,609.00	0.00%	205,609.00	0.00%	205,609.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	319,938.00	37.50%	439,910.00	-27.27%	319,938.00
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)		18,531,876.00	4.07%	19,286,555.00	-1.30%	19,035,410.93
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		140,355.00		(582,305.00)		(109,022.93)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		571,355.93		711,710.93		129,405.93
2. Ending Fund Balance (Sum lines C and D1)		711,710.93		129,405.93		20,383.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	711,714.18		129,405.93		20,383.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(3.25)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		711,710.93		129,405.93		20,383.00

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

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	72,293,240.00	5.90%	76,557,754.00	4.40%	79,928,736.00
2. Federal Revenues	8100-8299	4,976,496.00	0.00%	4,976,496.00	0.00%	4,976,496.00
3. Other State Revenues	8300-8599	10,505,692.00	-46.80%	5,589,375.00	0.00%	5,589,375.00
4. Other Local Revenues	8600-8799	3,097,200.00	0.00%	3,097,200.00	0.00%	3,097,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		90,872,628.00	-0.72%	90,220,825.00	3.74%	93,591,807.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				38,555,912.00		39,134,251.00
a. Base Salaries				578,339.00		587,014.00
b. Step & Column Adjustment				0.00		0.00
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	38,555,912.00	1.50%	39,134,251.00	1.50%	39,721,265.00
2. Classified Salaries				11,006,417.00		11,171,513.00
a. Base Salaries				165,096.00		167,573.00
b. Step & Column Adjustment				0.00		0.00
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	11,006,417.00	1.50%	11,171,513.00	1.50%	11,339,086.00
3. Employee Benefits	3000-3999	19,019,799.00	10.82%	21,078,303.00	11.40%	23,480,254.00
4. Books and Supplies	4000-4999	4,796,511.00	2.40%	4,911,627.00	-2.19%	4,804,224.93
5. Services and Other Operating Expenditures	5000-5999	9,032,230.00	2.40%	9,249,003.00	-2.81%	8,989,477.00
6. Capital Outlay	6000-6999	140,000.00	0.00%	140,000.00	0.00%	140,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,869,145.00	0.00%	2,869,145.00	0.00%	2,869,145.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(280,300.00)	0.00%	(280,300.00)	0.00%	(280,300.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,892,489.00	-91.01%	439,910.00	-27.27%	319,938.00
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)		90,032,203.00	-1.46%	88,713,452.00	3.01%	91,383,089.93
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		840,425.00		1,507,373.00		2,208,717.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,429,983.98		9,270,408.98		10,777,781.98
2. Ending Fund Balance (Sum lines C and D1)		9,270,408.98		10,777,781.98		12,986,499.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	114,038.00		114,138.00		114,138.00
b. Restricted	9740	711,714.18		129,405.93		20,383.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,743,690.05		7,872,834.05		10,110,485.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,700,970.00		2,661,404.00		2,741,493.00
2. Unassigned/Unappropriated	9790	(3.25)		0.00		0.00
f. Total Components of Ending Fund Balance		9,270,408.98		10,777,781.98		12,986,499.05
(Line D3f must agree with line D2)						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,700,970.00		2,661,404.00		2,741,493.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.25)		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)		2,700,966.75		2,661,404.00		2,741,493.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		7,959.19		7,959.19		7,959.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		90,032,203.00		88,713,452.00		91,383,089.93
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)		90,032,203.00		88,713,452.00		91,383,089.93
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)		2,700,966.09		2,661,403.56		2,741,492.70
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)		2,700,966.09		2,661,403.56		2,741,492.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	8,042.77	8,138.76	N/A	Met
Second Prior Year (2013-14)	8,140.40	8,622.37	N/A	Met
First Prior Year (2014-15)	8,571.17	8,648.85	N/A	Met
Budget Year (2015-16)	8,504.85			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		8,382	9,027	N/A	Met
Second Prior Year (2013-14)		8,435	8,944	N/A	Met
First Prior Year (2014-15)		8,461	8,809	N/A	Met
Budget Year (2015-16)		8,809			

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)

At 2014-15 Adopted Budget the Budgeted enrollment figure in form CS was 9,011 and included the dependent Charter High School. We have reduced the amount by 550 to only show the K-8 Hawthorne Budgeted Enrollment for 2014-15.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	8,643	9,027	95.7%
Second Prior Year (2013-14)	8,622	8,944	96.4%
First Prior Year (2014-15)	8,505	8,809	96.5%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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)	8,505	8,809	96.5%	Met
1st Subsequent Year (2016-17)	8,505	8,809	96.5%	Met
2nd Subsequent Year (2017-18)	8,505	8,809	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF 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)		82,398,416.00	83,695,684.00	85,742,991.00

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)	5,974,218.00	5,974,218.00		
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)	62,196,206.00	72,670,193.00	76,557,754.00	79,928,736.00
District's Projected Change in LCFF Revenue:		16.84%	5.35%	4.40%
LCFF Revenue Standard:		15.71% to 17.71%	4.90% to 6.90%	3.40% to 5.40%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	39,279,996.51	42,538,035.84	92.3%
Second Prior Year (2013-14)	46,054,739.58	51,269,162.69	89.8%
First Prior Year (2014-15)	55,086,887.00	61,949,773.00	88.9%
	Historical Average Ratio:		90.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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)	58,679,388.00	66,927,776.00	87.7%	Met
1st Subsequent Year (2016-17)	60,974,913.00	69,426,897.00	87.8%	Met
2nd Subsequent Year (2017-18)	63,669,839.00	72,347,679.00	88.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	16.71%	5.90%	4.40%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	6.71% to 26.71%	-4.10% to 15.90%	-5.60% to 14.40%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	11.71% to 21.71%	.90% to 10.90%	-.60% to 9.40%

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)	6,082,062.00		
Budget Year (2015-16)	4,976,496.00	-18.18%	Yes
1st Subsequent Year (2016-17)	4,976,496.00	0.00%	Yes
2nd Subsequent Year (2017-18)	4,976,496.00	0.00%	No

Explanation:
(required if Yes)

Current year (2014-15) revenue includes carryover amounts in the budget because Federal Revenue is deferred revenue and must be budgeted to be spent. Since the 2014-15 books are not closed we are estimated all prior year carryover and current year revenue will be spent in 2014-15. The revenue reflected in the budget for 2015-16 through 2017-18 is estimated revenue for that year and does not include carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	6,399,882.00		
Budget Year (2015-16)	10,505,692.00	64.15%	Yes
1st Subsequent Year (2016-17)	5,589,375.00	-46.80%	Yes
2nd Subsequent Year (2017-18)	5,589,375.00	0.00%	No

Explanation:
(required if Yes)

The Governor's May Revision for 2015-16 included one-time funding of \$601 per ADA and has increased the budgeted State Revenue for that year by approximately \$4.7 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	3,657,664.00		
Budget Year (2015-16)	3,097,200.00	-15.32%	Yes
1st Subsequent Year (2016-17)	3,097,200.00	0.00%	Yes
2nd Subsequent Year (2017-18)	3,097,200.00	0.00%	No

Explanation:
(required if Yes)

We only budget revenue as received and therefore we have removed current year (2014-15), one-time revenue from the local revenue estimates.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	5,821,236.00		
Budget Year (2015-16)	4,796,511.00	-17.60%	Yes
1st Subsequent Year (2016-17)	4,911,627.00	2.40%	No
2nd Subsequent Year (2017-18)	4,804,224.93	-2.19%	Yes

Explanation:
(required if Yes)

The current budget (2014-15) includes carryover amounts to be spent in this year. The 2015-16 through 2017-18 budget does not include carryover. We also see a reduction in budgeted Books and Supplies Expenditures in the 2017-18 year due to the estimated increase in STRS/PERS and the flat revenue amount for Restricted (Non-Special Ed) programs.

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

First Prior Year (2014-15)	8,619,011.00		
Budget Year (2015-16)	9,032,230.00	4.79%	Yes
1st Subsequent Year (2016-17)	9,249,003.00	2.40%	No
2nd Subsequent Year (2017-18)	8,989,477.00	-2.81%	Yes

Explanation:
(required if Yes)

The major increase in the Adopted Budget (\$474,611) is due to estimated Title I expenditures for 2015-16. This could be updated at First or Second Interim. The current budget (2014-15) includes carryover amounts to be spent in this year. The 2015-16 through 2017-18 budget does not include carryover. e also see a reduction in budgeted Services and Other Operating Expenditures in the 2017-18 year due to estimated increase in STRS/PERS and the flat revenue amount for Restricted (Non-Special Ed) programs,

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)	16,139,608.00		
Budget Year (2015-16)	18,579,388.00	15.12%	Met
1st Subsequent Year (2016-17)	13,663,071.00	-26.46%	Not Met
2nd Subsequent Year (2017-18)	13,663,071.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	14,440,247.00		
Budget Year (2015-16)	13,828,741.00	-4.23%	Not Met
1st Subsequent Year (2016-17)	14,160,630.00	2.40%	Met
2nd Subsequent Year (2017-18)	13,793,701.93	-2.59%	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)	Current year (2014-15) revenue includes carryover amounts in the budget because Federal Revenue is deferred revenue and must be budgeted to be spent. Since the 2014-15 books are not closed we are estimated all prior year carryover and current year revenue will be spent in 2014-15. The revenue reflected in the budget for 2015-16 through 2017-18 is estimated revenue for that year and does not include carryover.
Explanation: Other State Revenue (linked from 6B if NOT met)	The Governor's May Revision for 2015-16 included one-time funding of \$601 per ADA and has increased the budgeted State Revenue for that year by approximately \$4.7 million.
Explanation: Other Local Revenue (linked from 6B if NOT met)	We only budget revenue as received and therefore we have removed current year (2014-15), one-time revenue from the local revenue estimates.

- 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)	The current budget (2014-15) includes carryover amounts to be spent in this year. The 2015-16 through 2017-18 budget does not include carryover. We also see a reduction in budgeted Books and Supplies Expenditures in the 2017-18 year due to the estimated increase in STRS/PERS and the flat revenue amount for Restricted (Non-Special Ed) programs.
Explanation: Services and Other Exps (linked from 6B if NOT met)	The major increase in the Adopted Budget (\$474,611) is due to estimated Title I expenditures for 2015-16. This could be updated at First or Second Interim. The current budget (2014-15) includes carryover amounts to be spent in this year. The 2015-16 through 2017-18 budget does not include carryover. e also see a reduction in budgeted Services and Other Operating Expenditures in the 2017-18 year due to estimated increase in STRS/PERS and the flat revenue amount for Restricted (Non-Special Ed) programs,

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? Yes
- 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)	90,032,203.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	90,032,203.00	2,700,966.09	2,700,967.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,257,331.09	2,072,354.00	2,494,881.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(3.25)
d. Available Reserves (Lines 1a through 1c)	11,257,331.09	2,072,354.00	2,494,877.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	64,306,856.99	69,078,476.99	83,162,668.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	64,306,856.99	69,078,476.99	83,162,668.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	17.5%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.8%	1.0%	1.0%

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)	768,381.04	42,549,243.67	N/A	Met
Second Prior Year (2013-14)	(20,270.31)	51,269,162.69	0.0%	Met
First Prior Year (2014-15)	(4,242,059.00)	62,025,548.00	6.8%	Not Met
Budget Year (2015-16) (Information only)	700,070.00	71,500,327.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level 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)	7,776,573.00	10,612,465.18	N/A		Met
Second Prior Year (2013-14)	8,477,114.84	11,380,846.22	N/A		Met
First Prior Year (2014-15)	8,853,909.88	12,100,687.05	N/A		Met
Budget Year (2015-16) (Information only)	7,858,628.05				

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):	7,959	7,959	7,959
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

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

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)	90,032,203.00	88,713,452.00	91,383,089.93
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	90,032,203.00	88,713,452.00	91,383,089.93
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,700,966.09	2,661,403.56	2,741,492.70
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)	2,700,966.09	2,661,403.56	2,741,492.70

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,700,970.00	2,661,404.00	2,741,493.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(3.25)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,700,966.75	2,661,404.00	2,741,493.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,700,966.09	2,661,403.56	2,741,492.70
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(7,924,898.00)			
Budget Year (2015-16)	(8,160,255.00)	235,357.00	3.0%	Met
1st Subsequent Year (2016-17)	(8,192,274.00)	32,019.00	0.4%	Met
2nd Subsequent Year (2017-18)	(8,414,412.00)	222,138.00	2.7%	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)	75,775.00			
Budget Year (2015-16)	4,892,489.00	4,816,714.00	6356.6%	Not Met
1st Subsequent Year (2016-17)	439,910.00	(4,452,579.00)	-91.0%	Not Met
2nd Subsequent Year (2017-18)	319,938.00	(119,972.00)	-27.3%	Not 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

District is transferring out one-time State Funding received in 2015-16 to Fund 17.0. These Funds will be transferred into the General Fund on an as-needed basis for the corresponding one-time expenditures. We are continuing to transfer out \$319,938 annually to Fund 14.0 to reflect the prior Deferred Maintenance Funding the district received under Revenue Limit funding.

- 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)

The payment increase will be funded by the Unrestricted General Fund. It is important to note the District is currently refinancing Bonds and should achieve a minimum taxpayer savings of \$630,000 over the next 14 years. Refinancing should be completed in August with the bonds paid off in November.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

15,002,003.00

15,002,003.00

Actuarial

Jun 02, 2015

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1,835,496.00	1,835,496.00	1,835,496.00
373,898.00	373,898.00	373,898.00
629,673.00	629,673.00	629,673.00
53	54	53

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	454.1	473.1	473.1	473.1

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

382,960

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
10,625,942	11,688,536	12,857,390
99.0%	99.0%	99.0%
5.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes	147,000	78,000	78,000
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District has agreed to reimburse staff enrolled in the BTSA program an amount not to exceed \$6,000 over a 6-year period of time (and upon completion of the program and continued employment).

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
569,000	578,339	587,014
1.5%	1.5%	1.5%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
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	208.0	217.6	217.6	217.6

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

107,087

7. Amount included for any tentative salary schedule increases

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes see certificated	Yes see certificated	Yes see certificated
99.0%	99.0%	99.0%
5.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
163,000	165,096	167,573
1.5%	1.5%	1.5%

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)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	142.1	154.2	154.2	154.2

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 17, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

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)	7,884.65	7,884.65	8,028.65	7,884.65	7,884.65	7,884.65
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)	7,884.65	7,884.65	8,028.65	7,884.65	7,884.65	7,884.65
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	74.54	74.54	74.54	74.54	74.54	74.54
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	74.54	74.54	74.54	74.54	74.54	74.54
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,959.19	7,959.19	8,103.19	7,959.19	7,959.19	7,959.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	545.66	545.66	545.66	545.66	545.66	545.66
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)	545.66	545.66	545.66	545.66	545.66	545.66
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	545.66	545.66	545.66	545.66	545.66	545.66

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,000,984.09	4,067,157.44	1,639,415.09	3,078,502.92	1,508,120.49	602,710.10	3,048,163.04	3,295,378.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,353,545.40	2,353,545.40	6,524,151.72	4,236,381.72	4,236,381.72	6,524,151.72	4,236,381.72	6,331,179.12
Property Taxes	8020-8079			203,650.58		113,869.63	60,646.95	1,133,839.76	1,230,879.33	188,534.69
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			621,822.70	301,751.04	(512,809.47)	9,704.80	617,044.66	65,138.00	93,529.01
Other State Revenue	8300-8599		378,062.82	1,917,233.99	475,535.00	685,674.72	1,215,623.00	581,070.00	659,651.37	578,594.00
Other Local Revenue	8600-8799		1,403.16	28,618.98	481,887.07	104,900.97	134,351.14	818,644.80	375,857.55	234,777.30
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,733,011.38	5,124,871.65	7,783,324.83	4,628,017.57	5,656,707.61	9,674,750.94	6,567,907.97	7,426,614.12
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		320,946.00	3,218,602.00	3,217,453.00	3,165,127.00	3,125,145.00	3,093,747.00	3,068,261.00	3,112,153.00
Classified Salaries	2000-2999		85,623.00	754,940.00	874,940.00	921,295.00	913,887.00	909,843.00	896,941.00	951,190.00
Employee Benefits	3000-3999		793,601.00	1,354,324.00	1,449,761.00	1,366,254.00	1,459,603.00	1,449,941.00	1,465,403.00	1,478,822.00
Books and Supplies	4000-4999		30,514.00	839,042.00	110,911.00	92,886.00	404,757.00	123,655.00	356,093.00	257,301.00
Services	5000-5999		151,486.00	1,385,706.00	656,275.00	529,959.00	635,028.00	1,001,533.00	500,915.00	559,640.00
Capital Outlay	6000-6599				33,815.00		23,698.00	(4,303.00)	33,080.00	
Other Outgo	7000-7499				1,082.00	122,879.00		654,882.00		91,199.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,382,170.00	7,552,614.00	6,344,237.00	6,198,400.00	6,562,118.00	7,229,298.00	6,320,693.00	6,450,305.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,880,946.40							
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	1,880,946.40	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,165,614.43							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	1,165,614.43	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			0.00	715,331.97	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,066,173.35	(2,427,742.35)	1,439,087.83	(1,570,382.43)	(905,410.39)	2,445,452.94	247,214.97	976,309.12
F. ENDING CASH (A + E)			4,067,157.44	1,639,415.09	3,078,502.92	1,508,120.49	602,710.10	3,048,163.04	3,295,378.01	4,271,687.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		4,271,687.13	7,864,614.39	9,641,364.30	11,592,628.93				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,618,949.12	6,331,179.12	6,331,179.12	8,618,949.12			66,695,975.00	66,695,975.00
Property Taxes	8020-8079	439,065.05	689,496.11	649,614.70	1,264,621.20			5,974,218.00	5,974,218.00
Miscellaneous Funds	8080-8099				(376,953.00)			(376,953.00)	(376,953.00)
Federal Revenue	8100-8299	870,144.00	601,411.97	28,283.11	2,280,476.18			4,976,496.00	4,976,496.00
Other State Revenue	8300-8599	459,505.00	1,242,144.47	1,473,141.00	839,456.63			10,505,692.00	10,505,692.00
Other Local Revenue	8600-8799	287,330.09	433,327.24	122,533.70	73,568.00			3,097,200.00	3,097,200.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,674,993.26	9,297,558.91	8,604,751.63	12,700,118.13	0.00	0.00	90,872,628.00	90,872,628.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,107,540.00	3,108,920.00	3,122,895.00	3,139,214.00	3,755,909.00		38,555,912.00	38,555,912.00
Classified Salaries	2000-2999	939,740.00	896,649.00	972,283.00	926,508.00	962,578.00		11,006,417.00	11,006,417.00
Employee Benefits	3000-3999	1,480,244.00	1,456,504.00	1,480,828.00	1,892,256.00	1,892,258.00		19,019,799.00	19,019,799.00
Books and Supplies	4000-4999	299,373.00	513,080.00	369,591.00	336,699.00	1,062,639.00		4,796,541.00	4,796,511.00
Services	5000-5999	1,170,444.00	828,553.00	701,316.00	796,937.00	114,438.00		9,032,230.00	9,032,230.00
Capital Outlay	6000-6599		62,221.00		(8,511.00)			140,000.00	140,000.00
Other Outgo	7000-7499	84,725.00	654,882.00	6,574.00	402,678.00	569,944.00		2,588,845.00	2,588,845.00
Interfund Transfers Out	7600-7629				4,892,489.00			4,892,489.00	4,892,489.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		7,082,066.00	7,520,809.00	6,653,487.00	12,378,270.00	8,357,766.00	0.00	90,032,233.00	90,032,203.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,880,946.40	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,880,946.40	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,165,614.43	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,165,614.43	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	715,331.97	
E. NET INCREASE/DECREASE (B - C + D)		3,592,927.26	1,776,749.91	1,951,264.63	321,848.13	(8,357,766.00)	0.00	1,555,726.97	840,425.00
F. ENDING CASH (A + E)		7,864,614.39	9,641,364.30	11,592,628.93	11,914,477.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,556,711.06	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			11,914,477.06	13,736,114.79	11,976,489.79	14,211,874.45	13,554,664.85	13,519,667.36	16,773,899.13	17,855,092.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,877,244.75	2,877,244.75	7,466,810.55	5,179,040.55	5,179,040.55	7,466,810.55	5,179,040.55	6,331,179.12
Property Taxes	8020-8079			203,650.58		113,869.63	60,646.95	1,133,839.76	1,230,879.33	188,534.69
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			621,822.70	301,751.04	(512,809.47)	9,704.87	617,044.66	65,138.00	93,529.01
Other State Revenue	8300-8599		378,062.82	1,917,233.99	475,535.00	685,674.72	1,215,623.00	581,070.00	659,651.37	578,594.00
Other Local Revenue	8600-8799		1,403.16	28,618.98	481,887.07	104,900.97	134,351.14	818,644.80	375,857.55	234,777.30
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,256,710.73	5,648,571.00	8,725,983.66	5,570,676.40	6,599,366.51	10,617,409.77	7,510,566.80	7,426,614.12
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		323,312.00	2,932,129.00	3,303,699.00	2,999,144.00	3,059,605.00	2,997,754.00	3,052,670.00	3,046,517.00
Classified Salaries	2000-2999		82,799.00	783,313.00	850,463.00	912,084.00	904,921.00	867,812.00	854,791.00	909,542.00
Employee Benefits	3000-3999		842,594.00	1,414,612.00	1,515,941.00	1,505,986.00	1,605,098.00	1,594,840.00	1,611,256.00	1,625,504.00
Books and Supplies	4000-4999		31,246.00	859,179.00	113,573.00	145,115.00	414,471.00	226,623.00	364,639.00	263,476.00
Services	5000-5999		155,122.00	1,418,963.00	672,026.00	542,678.00	650,269.00	1,025,570.00	512,937.00	573,071.00
Capital Outlay	6000-6599				33,815.00			(4,303.00)	33,080.00	
Other Outgo	7000-7499				1,082.00	122,879.00		654,882.00		91,199.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,435,073.00	7,408,196.00	6,490,599.00	6,227,886.00	6,634,364.00	7,363,178.00	6,429,373.00	6,509,309.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,821,637.73	(1,759,625.00)	2,235,384.66	(657,209.60)	(34,997.49)	3,254,231.77	1,081,193.80	917,305.12
F. ENDING CASH (A + E)			13,736,114.79	11,976,489.79	14,211,874.45	13,554,664.85	13,519,667.36	16,773,899.13	17,855,092.93	18,772,398.05
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		18,772,398.05	22,240,335.26	23,881,839.17	25,728,714.80				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,618,949.12	6,331,179.12	6,331,179.12	7,122,770.27			70,960,489.00	70,960,489.00
Property Taxes	8020-8079	439,065.00	689,496.11	649,614.70	1,264,621.20			5,974,217.95	5,974,218.00
Miscellaneous Funds	8080-8099				(376,953.00)			(376,953.00)	(376,953.00)
Federal Revenue	8100-8299	870,144.00	601,411.97	28,283.11	2,280,476.18			4,976,496.07	4,976,496.00
Other State Revenue	8300-8599	459,505.00	1,242,144.47	1,473,141.00	839,456.63			10,505,692.00	10,505,692.00
Other Local Revenue	8600-8799	287,330.09	433,327.24	122,533.70	73,568.00			3,097,200.00	3,097,200.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		10,674,993.21	9,297,558.91	8,604,751.63	11,203,939.28	0.00	0.00	95,137,142.02	95,137,142.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,092,239.00	3,093,629.00	3,107,709.00	3,915,857.00	3,915,857.00		38,840,121.00	38,840,121.00
Classified Salaries	2000-2999	897,986.00	854,496.00	930,831.00	1,129,694.00	1,129,694.00		11,108,426.00	11,108,426.00
Employee Benefits	3000-3999	1,627,013.00	1,601,808.00	1,616,153.00	1,816,583.00	1,816,583.00		20,193,971.00	20,193,971.00
Books and Supplies	4000-4999	306,558.00	525,394.00	378,461.00	344,749.00	938,144.00		4,911,628.00	4,911,628.00
Services	5000-5999	1,198,535.00	848,438.00	718,148.00	816,064.00	117,183.00		9,249,004.00	9,249,004.00
Capital Outlay	6000-6599		77,408.00					140,000.00	140,000.00
Other Outgo	7000-7499	84,725.00	654,882.00	6,574.00	972,622.00			2,588,845.00	2,588,845.00
Interfund Transfers Out	7600-7629				4,213,068.00			4,213,068.00	4,213,068.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		7,207,056.00	7,656,055.00	6,757,876.00	13,208,637.00	7,917,461.00	0.00	91,245,063.00	91,245,063.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		3,467,937.21	1,641,503.91	1,846,875.63	(2,004,697.72)	(7,917,461.00)	0.00	3,892,079.02	3,892,079.00
F. ENDING CASH (A + E)		22,240,335.26	23,881,839.17	25,728,714.80	23,724,017.08				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,806,556.08	

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:
ASCIP

(☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 17, 2015

For additional information on this certification, please contact:

Name: Hector Torres

Title: Director, Fiscal Services

Telephone: 310-263-3906

E-mail: htorres@hawthorne.k12.ca.us

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,710,590.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 66,620,822.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Entry required

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,723,233.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	733,321.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	401,173.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	36,630.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,894,357.63
9. Carry-Forward Adjustment (Part IV, Line F)	(285,501.80)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,608,855.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	55,328,877.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,967,822.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,770,246.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	301,806.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	580,454.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	62,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,473.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,455,672.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	863,370.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,892,571.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,100.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	87,232,391.37

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

4.46%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

4.14%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,894,357.63</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(367,803.93)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.37%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.37%) times Part III, Line B18); zero if positive	<u>(285,501.80)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(285,501.80)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.14%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-142,750.90) is applied to the current year calculation and the remainder (\$-142,750.90) is deferred to one or more future years:	<u>4.30%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-95,167.27) is applied to the current year calculation and the remainder (\$-190,334.53) is deferred to one or more future years:	<u>4.36%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(285,501.80)</u>

Approved indirect cost rate: 4.37%
Highest rate used in any program: 4.37%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,311,915.00	144,731.00	4.37%
01	4035	437,205.00	19,106.00	4.37%
01	4124	6,105.00	267.00	4.37%
01	6010	206,347.00	8,496.00	4.12%
01	6535	2,572.00	89.00	3.46%
01	7090	37,963.00	1,139.00	3.00%
01	9010	2,032,394.00	44,215.00	2.18%
13	5310	6,892,571.00	280,300.00	4.07%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,822,667.21		383,293.83	3,205,961.04
2. State Lottery Revenue	8560	1,155,456.00		306,918.00	1,462,374.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,978,123.21	0.00	690,211.83	4,668,335.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	560.00			560.00
2. Classified Salaries	2000-2999	440,015.00			440,015.00
3. Employee Benefits	3000-3999	191,037.00			191,037.00
4. Books and Supplies	4000-4999	230,165.00		690,212.00	920,377.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	66,844.00			66,844.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		928,621.00	0.00	690,212.00	1,618,833.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,049,502.21	0.00	(0.17)	3,049,502.04
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	88,163,583.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,750,438.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,218,565.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	40,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	385,252.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	75,775.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,719,592.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	277,481.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				79,971,034.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,504.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,402.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	66,199,482.45	7,684.70
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	66,199,482.45	7,684.70
B. Required effort (Line A.2 times 90%)	59,579,534.21	6,916.23
C. Current year expenditures (Line I.E and Line II.B)	79,971,034.00	9,402.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Southwest (DG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	31,943,274.00	32,922,310.00	3.06%
2. Local Special Education Property Taxes	21,989,141.00	21,989,141.00	0.00%
3. Applicable Excess ERAF	16,312,428.00	16,312,428.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	70,244,843.00	71,223,879.00	1.39%
B. COLA Apportionment	471,972.00	563,165.00	19.32%
C. Growth Apportionment or Declining ADA Adjustment		(779,692.00)	New
D. Subtotal (Sum lines A.4, B, and C)	70,716,815.00	71,007,352.00	0.41%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	224,533.00	211,130.00	-5.97%
G. Out of Home Care Apportionment	1,697,388.00	1,697,388.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	72,638,736.00	72,915,870.00	0.38%
K. Mental Health Apportionment	7,529,406.00	7,529,406.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	2,124,331.00	2,124,331.00	0.00%
M. Federal IDEA - Section 619 Preschool	1,017,832.00	1,017,832.00	0.00%
N. Other Federal Discretionary Grants	287,103.00	287,103.00	0.00%
O. Other Adjustments	483,971.00	483,971.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	84,081,379.00	84,358,513.00	0.33%

Description	2014-15 Actual	2015-16 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DG00)	22,751,998.00	22,826,990.00	0.33%
Centinela Valley Union High (DG01)	4,621,023.00	4,636,254.00	0.33%
El Segundo Unified (DG02)	1,625,233.00	1,630,590.00	0.33%
Hawthorne Elementary (DG03)	4,196,659.00	4,210,491.00	0.33%
Hermosa Beach City Elementary (DG04)	803,568.00	806,217.00	0.33%
Inglewood Unified (DG05)	6,594,684.00	6,616,420.00	0.33%
Lawndale Elementary (DG06)	3,850,051.00	3,862,741.00	0.33%
Lennox Elementary (DG07)	3,101,094.00	3,111,315.00	0.33%
Palos Verdes Peninsula Unified (DG09)	6,217,827.00	6,238,321.00	0.33%
Torrance Unified (DG12)	16,409,050.00	16,463,135.00	0.33%
Manhattan Beach Unified (DG14)	4,934,026.00	4,950,289.00	0.33%
Redondo Beach Unified (DG15)	5,920,356.00	5,939,870.00	0.33%
Wiseburn Unified (DG32)	1,513,151.00	1,518,138.00	0.33%
New West Charter (DGA01)	323,540.00	324,606.00	0.33%
Los Angeles International Charter High (DGA03)	80,985.00	81,252.00	0.33%
Da Vinci Design (DGA05)	264,580.00	265,452.00	0.33%
Da Vinci Science (DGA06)	194,737.00	195,379.00	0.33%
ICEF Inglewood Elementary Charter Academy (DGA07)	82,015.00	82,285.00	0.33%
ICEF Inglewood Middle Charter Academy (DGA08)	87,162.00	87,449.00	0.33%
Environmental Charter Middle (DGA11)	144,731.00	145,208.00	0.33%
Children of Promise Preparatory Academy (DGA12)	58,542.00	58,735.00	0.33%
Opportunities for Learning - Capistrano (DGA13)	31,640.00	31,744.00	0.33%
Today's Fresh Start Charter School Inglewood (DGA14)	65,545.00	65,761.00	0.33%
Wilder's Preparatory Academy Charter Middle (DGA15)	45,800.00	45,951.00	0.33%
Environmental Charter Middle - Inglewood (DGA16)	45,591.00	45,741.00	0.33%
Lennox Mathematics, Science and Technology Academy (DGA17)	117,791.00	118,179.00	0.33%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	84,081,379.00	84,358,513.00	0.33%
Preparer Name: <u>Anthony Hung</u> Title: <u>SELPA Finance</u> Phone: _____			

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July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Hawthorne Elementary

Los Angeles 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.	<u>PASSED</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2015-16 Budget
Technical Review Checks

Hawthorne Elementary

Los Angeles 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.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

OBJ-POSITIVE - (W) - 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.

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,745,053.00	5,419,544.00	14.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	151,245.00	151,245.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,896,298.00	5,570,789.00	13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,406,647.00	2,413,065.00	0.3%
2) Classified Salaries		2000-2999	256,736.00	261,170.00	1.7%
3) Employee Benefits		3000-3999	897,313.00	907,813.00	1.2%
4) Books and Supplies		4000-4999	193,119.00	121,173.00	-37.3%
5) Services and Other Operating Expenditures		5000-5999	1,247,100.00	1,274,100.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000,915.00	4,977,321.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,617.00)	593,468.00	-667.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,775.00	0.00	-100.0%
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			75,775.00	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)			(28,842.00)	593,468.00	-2157.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	342,579.13	426,932.13	24.6%
b) Audit Adjustments		9793	113,195.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			455,774.13	426,932.13	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,774.13	426,932.13	-6.3%
2) Ending Balance, June 30 (E + F1e)			426,932.13	1,020,400.13	139.0%
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	0.08	0.08	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	426,932.05	1,020,400.05	139.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,611,753.00	4,279,969.00	18.5%
Education Protection Account State Aid - Current Year		8012	762,622.00	762,622.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	370,678.00	376,953.00	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,745,053.00	5,419,544.00	14.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	56,151.00	56,151.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	95,094.00	95,094.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			151,245.00	151,245.00	0.0%

Description			2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Resource Codes	Object Codes				
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,896,298.00	5,570,789.00	13.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,055,775.00	2,057,179.00	0.1%
Certificated Pupil Support Salaries		1200	112,710.00	114,321.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	238,162.00	241,565.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,406,647.00	2,413,065.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	180,414.00	182,467.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,322.00	78,703.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,736.00	261,170.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	212,225.00	212,535.00	0.1%
PERS		3201-3202	30,045.00	27,762.00	-7.6%
OASDI/Medicare/Alternative		3301-3302	51,869.00	54,804.00	5.7%
Health and Welfare Benefits		3401-3402	541,380.00	547,618.00	1.2%
Unemployment Insurance		3501-3502	1,251.00	1,325.00	5.9%
Workers' Compensation		3601-3602	60,543.00	63,769.00	5.3%
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			897,313.00	907,813.00	1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	112,875.00	40,884.00	-63.8%
Books and Other Reference Materials		4200	6,817.00	6,817.00	0.0%
Materials and Supplies		4300	53,427.00	53,472.00	0.1%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			193,119.00	121,173.00	-37.3%

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	1,100.00	1,100.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	95,000.00	95,000.00	0.0%
Operations and Housekeeping Services		5500	80,500.00	80,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	963,000.00	990,000.00	2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,500.00	104,500.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,247,100.00	1,274,100.00	2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000,915.00	4,977,321.00	-0.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	75,775.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,775.00	0.00	-100.0%
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)			75,775.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	4,745,053.00	5,419,544.00	14.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	151,245.00	151,245.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,896,298.00	5,570,789.00	13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,970,778.00	2,905,652.00	-2.2%
2) Instruction - Related Services	2000-2999		410,236.00	418,793.00	2.1%
3) Pupil Services	3000-3999		155,689.00	159,297.00	2.3%
4) Ancillary Services	4000-4999		8,500.00	9,053.00	6.5%
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		50,000.00	50,000.00	0.0%
8) Plant Services	8000-8999		1,405,712.00	1,434,526.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000,915.00	4,977,321.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(104,617.00)	593,468.00	-667.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,775.00	0.00	-100.0%
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			75,775.00	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)			(28,842.00)	593,468.00	-2157.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	342,579.13	426,932.13	24.6%
b) Audit Adjustments		9793	113,195.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			455,774.13	426,932.13	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,774.13	426,932.13	-6.3%
2) Ending Balance, June 30 (E + F1e)			426,932.13	1,020,400.13	139.0%
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	0.08	0.08	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	426,932.05	1,020,400.05	139.0%
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
6300	Lottery: Instructional Materials	0.08	0.08
Total, Restricted Balance		0.08	0.08

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	496.67	496.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496.67	496.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496.67	496.67	0.0%
2) Ending Balance, June 30 (E + F1e)			496.67	496.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	496.67	496.67	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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%
Food		4700	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - 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					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	496.67	496.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496.67	496.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496.67	496.67	0.0%
2) Ending Balance, June 30 (E + F1e)			496.67	496.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	496.67	496.67	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
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	6,170,000.00	6,111,988.00	-0.9%
3) Other State Revenue		8300-8599	512,000.00	569,525.00	11.2%
4) Other Local Revenue		8600-8799	260,390.00	324,596.00	24.7%
5) TOTAL, REVENUES			6,942,390.00	7,006,109.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,192,481.00	2,180,137.00	-0.6%
3) Employee Benefits		3000-3999	668,275.00	668,304.00	0.0%
4) Books and Supplies		4000-4999	3,739,013.00	3,619,966.00	-3.2%
5) Services and Other Operating Expenditures		5000-5999	292,802.00	159,267.00	-45.6%
6) Capital Outlay		6000-6999	47,000.00	245,000.00	421.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	280,300.00	280,300.00	0.0%
9) TOTAL, EXPENDITURES			7,219,871.00	7,152,974.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,481.00)	(146,865.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277,481.00)	(146,865.00)	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,961,158.43	2,683,677.43	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,961,158.43	2,683,677.43	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,961,158.43	2,683,677.43	-9.4%
2) Ending Balance, June 30 (E + F1e)			2,683,677.43	2,536,812.43	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,679,288.13	2,532,423.13	-5.5%
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	4,389.30	4,389.30	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,170,000.00	6,111,988.00	-0.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,170,000.00	6,111,988.00	-0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	512,000.00	569,525.00	11.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			512,000.00	569,525.00	11.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	256,000.00	323,094.00	26.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,390.00	1,502.00	-65.8%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,390.00	324,596.00	24.7%
TOTAL, REVENUES			6,942,390.00	7,006,109.00	0.9%

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	1,919,885.00	1,871,292.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	112,422.00	112,422.00	0.0%
Clerical, Technical and Office Salaries		2400	151,774.00	196,423.00	29.4%
Other Classified Salaries		2900	8,400.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,192,481.00	2,180,137.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244,972.00	222,539.00	-9.2%
OASDI/Medicare/Alternative		3301-3302	167,539.00	166,791.00	-0.4%
Health and Welfare Benefits		3401-3402	200,693.00	224,154.00	11.7%
Unemployment Insurance		3501-3502	1,099.00	1,096.00	-0.3%
Workers' Compensation		3601-3602	53,972.00	53,724.00	-0.5%
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			668,275.00	668,304.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	275,700.00	357,114.00	29.5%
Noncapitalized Equipment		4400	125,000.00	47,574.00	-61.9%
Food		4700	3,338,313.00	3,215,278.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			3,739,013.00	3,619,966.00	-3.2%

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	14,200.00	7,378.00	-48.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,500.00	10,578.00	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,100.00	19,144.00	-34.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,698.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	240,000.00	119,965.00	-50.0%
Communications		5900	1,700.00	2,202.00	29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,802.00	159,267.00	-45.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	47,000.00	245,000.00	421.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,000.00	245,000.00	421.3%
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	280,300.00	280,300.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			280,300.00	280,300.00	0.0%
TOTAL, EXPENDITURES			7,219,871.00	7,152,974.00	-0.9%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,170,000.00	6,111,988.00	-0.9%
3) Other State Revenue		8300-8599	512,000.00	569,525.00	11.2%
4) Other Local Revenue		8600-8799	260,390.00	324,596.00	24.7%
5) TOTAL, REVENUES			6,942,390.00	7,006,109.00	0.9%
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		6,928,071.00	6,862,096.00	-1.0%
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		280,300.00	280,300.00	0.0%
8) Plant Services	8000-8999		11,500.00	10,578.00	-8.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,219,871.00	7,152,974.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(277,481.00)	(146,865.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277,481.00)	(146,865.00)	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,961,158.43	2,683,677.43	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,961,158.43	2,683,677.43	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,961,158.43	2,683,677.43	-9.4%
2) Ending Balance, June 30 (E + F1e)			2,683,677.43	2,536,812.43	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,679,288.13	2,532,423.13	-5.5%
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	4,389.30	4,389.30	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,679,288.13	2,532,423.13
Total, Restricted Balance		2,679,288.13	2,532,423.13

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	840.00	841.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	12,000.00	15,000.00	25.0%
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			12,840.00	15,841.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,840.00)	(15,841.00)	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	319,938.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	319,938.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,840.00)	304,097.00	-2468.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,393.41	22,553.41	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,393.41	22,553.41	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,393.41	22,553.41	-36.3%
2) Ending Balance, June 30 (E + F1e)			22,553.41	326,650.41	1348.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	22,553.41	326,650.41	1348.3%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	840.00	841.00	0.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			840.00	841.00	0.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	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	12,000.00	15,000.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	15,000.00	25.0%
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			12,840.00	15,841.00	23.4%

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	319,938.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	319,938.00	New
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	319,938.00	New

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		12,840.00	15,841.00	23.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,840.00	15,841.00	23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,840.00)	(15,841.00)	23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	319,938.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	319,938.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,840.00)	304,097.00	-2468.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,393.41	22,553.41	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,393.41	22,553.41	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,393.41	22,553.41	-36.3%
2) Ending Balance, June 30 (E + F1e)			22,553.41	326,650.41	1348.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	22,553.41	326,650.41	1348.3%
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
Total, Restricted Balance		0.00	0.00

Description			2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Resource Codes	Object Codes				
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	4,567,551.00	New
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	4,567,551.00	New

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	4,567,551.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531.33	531.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531.33	531.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531.33	531.33	0.0%
2) Ending Balance, June 30 (E + F1e)			531.33	4,568,082.33	859644.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	531.33	4,568,082.33	859644.9%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

			2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	4,567,551.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,567,551.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	4,567,551.00	New

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	4,567,551.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	4,567,551.00	New

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	4,567,551.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	531.33	531.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			531.33	531.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			531.33	531.33	0.0%
2) Ending Balance, June 30 (E + F1e)			531.33	4,568,082.33	859644.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	531.33	4,568,082.33	859644.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	20,053.00	20,053.00	0.0%
6) Capital Outlay		6000-6999	48,000.00	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			68,053.00	20,053.00	-70.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(68,053.00)	(20,053.00)	-70.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(68,053.00)	(20,053.00)	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,813.02	893,760.02	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			961,813.02	893,760.02	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			961,813.02	893,760.02	-7.1%
2) Ending Balance, June 30 (E + F1e)			893,760.02	873,707.02	-2.2%
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	868,147.79	848,094.79	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	25,612.23	25,612.23	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	20,053.00	20,053.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,053.00	20,053.00	0.0%
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	48,000.00	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			48,000.00	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			68,053.00	20,053.00	-70.5%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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) LCOFF 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		68,053.00	20,053.00	-70.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,053.00	20,053.00	-70.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(68,053.00)	(20,053.00)	-70.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(68,053.00)	(20,053.00)	-70.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	961,813.02	893,760.02	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			961,813.02	893,760.02	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			961,813.02	893,760.02	-7.1%
2) Ending Balance, June 30 (E + F1e)			893,760.02	873,707.02	-2.2%
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	868,147.79	848,094.79	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	25,612.23	25,612.23	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	868,147.79	848,094.79
Total, Restricted Balance		868,147.79	848,094.79

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	210,000.00	210,000.00	0.0%
5) TOTAL, REVENUES			210,000.00	210,000.00	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	70,000.00	107,500.00	53.6%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	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			115,000.00	152,500.00	32.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,000.00	57,500.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			95,000.00	57,500.00	-39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,553.14	679,553.14	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,553.14	679,553.14	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,553.14	679,553.14	16.3%
2) Ending Balance, June 30 (E + F1e)			679,553.14	737,053.14	8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	679,553.14	737,053.14	8.5%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	210,000.00	210,000.00	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			210,000.00	210,000.00	0.0%
TOTAL, REVENUES			210,000.00	210,000.00	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	50,000.00	77,000.00	54.0%
Noncapitalized Equipment		4400	20,000.00	30,500.00	52.5%
TOTAL, BOOKS AND SUPPLIES			70,000.00	107,500.00	53.6%

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	35,000.00	35,000.00	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	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,000.00	152,500.00	32.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	210,000.00	210,000.00	0.0%
5) TOTAL, REVENUES			210,000.00	210,000.00	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		10,000.00	10,000.00	0.0%
8) Plant Services	8000-8999		105,000.00	142,500.00	35.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,000.00	152,500.00	32.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			95,000.00	57,500.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			95,000.00	57,500.00	-39.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	584,553.14	679,553.14	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			584,553.14	679,553.14	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			584,553.14	679,553.14	16.3%
2) Ending Balance, June 30 (E + F1e)			679,553.14	737,053.14	8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	679,553.14	737,053.14	8.5%
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
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	600.21	600.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600.21	600.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600.21	600.21	0.0%
2) Ending Balance, June 30 (E + F1e)			600.21	600.21	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	600.21	600.21	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			2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Resource Codes	Object Codes				
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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

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

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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/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%
(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	600.21	600.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600.21	600.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600.21	600.21	0.0%
2) Ending Balance, June 30 (E + F1e)			600.21	600.21	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	600.21	600.21	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,804.00	181,804.00	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			181,804.00	181,804.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(181,804.00)	(181,804.00)	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)			(181,804.00)	(181,804.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,692,851.60	1,511,047.60	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,692,851.60	1,511,047.60	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,692,851.60	1,511,047.60	-10.7%
2) Ending Balance, June 30 (E + F1e)			1,511,047.60	1,329,243.60	-12.0%
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	1,499,594.70	1,317,790.70	-12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	11,452.90	11,452.90	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	181,804.00	181,804.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,804.00	181,804.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			181,804.00	181,804.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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) LCOFF 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	181,804.00	181,804.00	0.0%
10) TOTAL, EXPENDITURES			181,804.00	181,804.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(181,804.00)	(181,804.00)	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)			(181,804.00)	(181,804.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,692,851.60	1,511,047.60	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,692,851.60	1,511,047.60	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,692,851.60	1,511,047.60	-10.7%
2) Ending Balance, June 30 (E + F1e)			1,511,047.60	1,329,243.60	-12.0%
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	1,499,594.70	1,317,790.70	-12.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,452.90	11,452.90	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
7710	State School Facilities Projects	1,499,594.70	1,317,790.70
Total, Restricted Balance		1,499,594.70	1,317,790.70

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,092,808.00	4,092,808.00	0.0%
5) TOTAL, REVENUES			4,092,808.00	4,092,808.00	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	4,207,168.00	4,207,168.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,207,168.00	4,207,168.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,360.00)	(114,360.00)	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)			(114,360.00)	(114,360.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,961,644.00	3,847,284.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,961,644.00	3,847,284.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,961,644.00	3,847,284.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			3,847,284.00	3,732,924.00	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,847,284.00	3,732,924.00	-3.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,878,558.00	3,878,558.00	0.0%
Unsecured Roll		8612	131,891.00	131,891.00	0.0%
Prior Years' Taxes		8613	61,613.00	61,613.00	0.0%
Supplemental Taxes		8614	16,805.00	16,805.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,941.00	3,941.00	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			4,092,808.00	4,092,808.00	0.0%
TOTAL, REVENUES			4,092,808.00	4,092,808.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,283,561.00	2,283,561.00	0.0%
Bond Interest and Other Service Charges		7434	1,923,607.00	1,923,607.00	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)			4,207,168.00	4,207,168.00	0.0%
TOTAL, EXPENDITURES			4,207,168.00	4,207,168.00	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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,092,808.00	4,092,808.00	0.0%
5) TOTAL, REVENUES			4,092,808.00	4,092,808.00	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	4,207,168.00	4,207,168.00	0.0%
10) TOTAL, EXPENDITURES			4,207,168.00	4,207,168.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(114,360.00)	(114,360.00)	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)			(114,360.00)	(114,360.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,961,644.00	3,847,284.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,961,644.00	3,847,284.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,961,644.00	3,847,284.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			3,847,284.00	3,732,924.00	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,847,284.00	3,732,924.00	-3.0%
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
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	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	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	1,100.00	1,100.00	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			1,100.00	1,100.00	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	168,444.88	168,444.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,444.88	168,444.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,444.88	168,444.88	0.0%
2) Ending Balance, June 30 (E + F1e)			168,444.88	168,444.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	168,444.88	168,444.88	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100.00	1,100.00	0.0%
TOTAL, REVENUES			1,100.00	1,100.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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	1,100.00	1,100.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,100.00	1,100.00	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,100.00	1,100.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- 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	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	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		1,100.00	1,100.00	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			1,100.00	1,100.00	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	168,444.88	168,444.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,444.88	168,444.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,444.88	168,444.88	0.0%
2) Ending Balance, June 30 (E + F1e)			168,444.88	168,444.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	168,444.88	168,444.88	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	1,000.00	New
3) Employee Benefits		3000-3999	0.00	222.00	New
4) Books and Supplies		4000-4999	0.00	3,528.00	New
5) Services and Other Operating Expenses		5000-5999	0.00	250.00	New
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(4,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	1,000.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	1,000.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	1,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	1,000.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	1,000.00	New
TOTAL, REVENUES			0.00	1,000.00	New

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	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	1,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	1,000.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	119.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	77.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	1.00	New
Workers' Compensation		3601-3602	0.00	25.00	New
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	222.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,528.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,528.00	New

			2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes			
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	250.00	New
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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, EXPENSES			0.00	5,000.00	New

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	5,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,000.00	New

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	1,000.00	New
5) TOTAL, REVENUES			0.00	1,000.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	5,000.00	New
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	5,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(4,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	1,000.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	1,000.00	New
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	1,000.00	New

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