



Every Student Succeeds
Craig Wheaton, Ed.D., Superintendent

2015-16 Annual Budget Summary

**Presented to
BOARD OF EDUCATION
June 2015**

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"Every Student Succeeds"

In Visalia Unified School District, every student will be prepared to compete, succeed, and excel in life.

WE BELIEVE

❖ **All students can learn**

All staff members must hold high expectations for all students, must believe that students can meet expectations, and must be willing to support students in their efforts.

❖ **Learning is our primary mission**

Our work as teachers, support staff, and administrators is aimed at helping all students learn and achieve at high levels.

❖ **Learning is supported best by powerful teaching**

Powerful teaching is the result of strong curriculum, structured direct instruction, effective teaching strategies, and the use of data to evaluate our effectiveness.

❖ **The learning relationship is critical to our work**

The connection between student and teacher is the most important relationship in our organization.

❖ **How we work as adults matters**

Working in teams is more productive than working as individuals, and the foundation for effective teams is communication, trust, and respect.

❖ **Family support and involvement greatly enhance the success of children**

Achievement is supported best when families and schools come together to support students.

❖ **The entire community plays a role in the success of students**

An educated community is a successful community, and all of Visalia has the responsibility of supporting academic achievement.

❖ **The diversity of our students, staff, and families is an asset**

The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.

❖ **We must uphold the highest ethical standards**

Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.



College and Career Ready Outcomes for 2015-16

DISTRICT VISION

In Visalia Unified School District, every student will have the skills to compete, succeed, and excel in College and Career.

College and Career Ready Means:

- ❖ Ready to enter college without remediation
- ❖ Ready for entry-level careers that offer the opportunity for advancement

All students will know and be able to:

1. **Communicate effectively** through speaking, listening and writing
2. **Link concepts** and processes across multiple disciplines
3. **Think independently** and **work collaboratively** as a member of a team
4. **Critique and analyze data** to solve problems
5. Show **cultural, gender and generational awareness** in different career settings
6. Demonstrate **creativity and innovation** and exhibit effective **leadership** qualities
7. Show **technical skill** development and application
8. Identify and **productively utilize** digital media and information technologies
9. Show **adaptability and personal, social and civic responsibility**
10. Define the **environmental, social and economic impacts** of decisions
11. **Formulate** a vision, **prioritize tasks**, use **real-world tools** and **demonstrate resourcefulness** to produce relevant, high quality products

Introduction

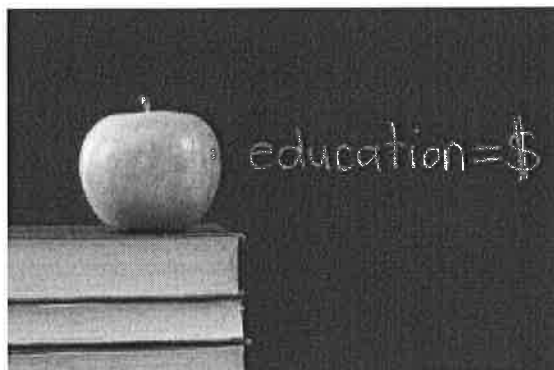
The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2014-15 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's Budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The Budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The Budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

- A statement of District priorities
- A description of the educational plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document
- A reflection of District goals



Message from the Administrator of Business Services

As we embark on this third year of implementing the new State funding system, the Local Control Funding Formula or LCFF, the Governor has continued his commitment to make education funding a top priority. Most of the increase in State revenues for 2015-16 is directed to the Proposition 98 side of the budget and again we will experience the highest level of year-over-year funding increases in education history. While California remains toward the bottom of the national per-student funding ratio, the last three years of increased funding has provided the much needed resources to continue to close the achievement gap.

As a refresher, the LCFF created base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, thus eliminating revenue limits and approximately three-quarters of state categorical (restricted) programs. This streamlined funding results in more flexibility for school leaders, with the assistance of parents and other local stakeholders, to determine the local academic priorities and how the state funding will be used to improve student achievement so that they graduate from high school and are college and career ready.

As part of this new funding model, VUSD is required to develop, adopt, and annually update a three-year Local Control and Accountability Plan or LCAP. The LCAP is required to identify annual goals, specific actions, and measure progress for student subgroups across multiple performance indicators, including student academic achievement, school climate, student access to a broad curriculum, and parent engagement.

Since the Great Recession of 2008, the District made reductions to keep pace with shrinking revenues from the State. Class sizes in our lower grades increased and whole programs that supported our students and provided opportunities to improve and enhance the educational program were eliminated by state flexibility of restricted dollars. Yet over that same time frame we have managed to maintain a focus on instruction and each year our students have performed better as we continue to make academic gains and graduate more students. We look forward to making restorations and continuing to place a priority on student achievement.

Highlights of the VUSD 2015-16 Budget include:

- Continued reduction in class sizes Districtwide
- Implementation of the Local Control and Accountability Plan using supplemental and concentration (targeted) funds to improve services across the District by expanding student opportunities for learning, after-school enrichment and behavior support and intervention.
- Implementation of Linked Learning Academies at all the four comprehensive high schools and VTEC with open enrollment for incoming freshman at those academies.
- Continued planning of Measure E projects and construction of the new middle school, opening of the Redwood academic building and modernization and safety projects throughout the District.

This budget demonstrates that Visalia Unified continues to place a priority on giving our students the best learning environment, the most qualified teaching and classified staff, safe schools, and continued excellence in education.

Much appreciation goes out to the hard working and dedicated Budget and Finance folks who work diligently to prepare the Budget and keep up to date on the latest developments of this complex budget process. Appreciation is also extended to our Superintendent and our Governing Board who provide guidance and direction in setting the financial priorities of this budget, putting our students first. In Visalia Unified, *Every Student Succeeds!!*

Nathan Hernandez
Administrator, Business Services

Facts & Figures

Board of Education

President	Juan Guerrero	Member	Donna Martin
Clerk	Lucia D. Vasquez	Member	Jim Qualls
Member	John L. Crabtree	Member	Charles Ulmschneider
Member	William A. Fulmer		

Superintendent & Administrators

Craig Wheaton, Ed.D.	Superintendent
Doug Bartsch	Assistant Superintendent, Instruction K-6
Robert Gröeber	Assistant Superintendent, Administrative Services
Todd Oto, Ed.D.	Assistant Superintendent, Instruction 7-12
Tamara Ravalin, Ed.D.	Assistant Superintendent, Human Resources Development
Nathan Hernandez	Administrator, Business Services
Judy Burgess, Ed.D.	Area Superintendent, Elementary
Jaqueline Gaebe	Area Superintendent, Elementary
Melanie Stringer	Area Superintendent, Middle School
Jeff Hohne	Area Superintendent, High School

Total Employees - Full Time Equivalent (FTE)

Full Time Equivalent (FTE) Projected in all funds for 2015-16

Certificated Employees	1,278.10 FTE
Classified Employees	1,033.57 FTE
Management Certificated & Classified	224.61 FTE
	<u>2,536.28 FTE Total</u>

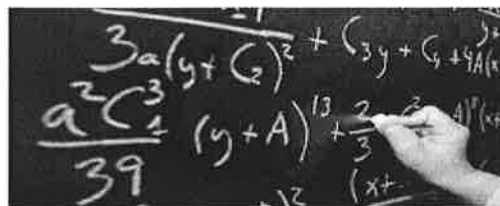
Total Students - Average Daily Attendance (ADA)

K-12 Average Daily Attendance (ADA) Projected for 2015-16 P2

Total LCFF and Charter Schools	26,679.68
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Schools

25 Elementary Schools	4 Dependent Charter Schools
4 Middle Schools	1 Special Education School
4 High Schools	1 Adult Education School
1 Continuation High School	
1 Independent Charter School	



Assumptions

- There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2015-16 Budget is based are as follows:

LCFF

- State LCFF /Local Control Funding Formula-State Aid, LCAP, Supplemental and Concentration funds, EPA, Education Protection Act and Property Taxes total \$231,434,482
- Regular Average Daily Attendance (ADA) from 2014-15 P-2 K-12 with zero projected growth for 2015-16: 25,793.70 + 885.98 Charters = 26,679.68

Federal Revenue

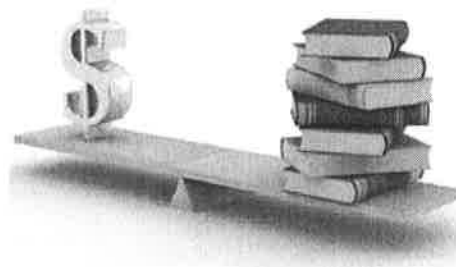
- Special Education Federal Revenue \$3,986,963
- No Child Left Behind \$12,610,835
- One-time revenue not budgeted until received.

Other State Revenue

- A zero COLA increase and/or reduction on all State programs.
- Mandated Cost Block Grant \$956,871
- Mandated One Time Discretionary \$16,034,488
- Lottery revenue is projected to be \$162.00 per ADA, of which \$34.00 is restricted to instructional materials, and \$128.00 is unrestricted = \$4,465,150
- After School Education & Safety (ASES) \$1,997,358

Other Local Revenue

- Special Education SELPA \$7,378,161
- One-time revenue from donations not budgeted until received.



Expenditure Assumptions

Certificated Salaries

- Implementation of Board adopted Fiscal Policies.
- Full implementation of certificated VUTA salary and stipend schedules for 2015-16
- Step & Column/Class increases are budgeted at \$1,674,554

Classified Salaries

- Implementation of Board adopted Fiscal Policies.
- Implementation of classified CSEA salary schedule for FY 2015-16.
- Step increases are budgeted at \$807,942

Employee Benefits

Continued implementation of current fringe benefits and Health & Welfare program at full cost as follows:

- SISC Certificated budgeted at \$13,853 at adoption
- SISC Classified budgeted at \$13,900 at adoption.
- SISC Management budgeted at \$13,736 at adoption.
- Employer Benefits are budgeted as follows:

	Certificated	Classified
Retirement	10.73%	11.85%
Payroll taxes	6.81%	13.01%

Books & Supplies

- Unrestricted supplies are budgeted from LCFF/LCAP Funds.
- Implementation of Board adopted Fiscal Policy site allocations.
- Site allocations are based on 2014 CALPADS.

Services & Other Operating Expenses

- Routine Restricted Maintenance Account is funded at 3% of total General Fund expenditures.

Capital Outlay

- Budgeted to site and program requests.

Contributions

- Contributions to restricted programs to cover projected encroachment will be \$22,118,709.

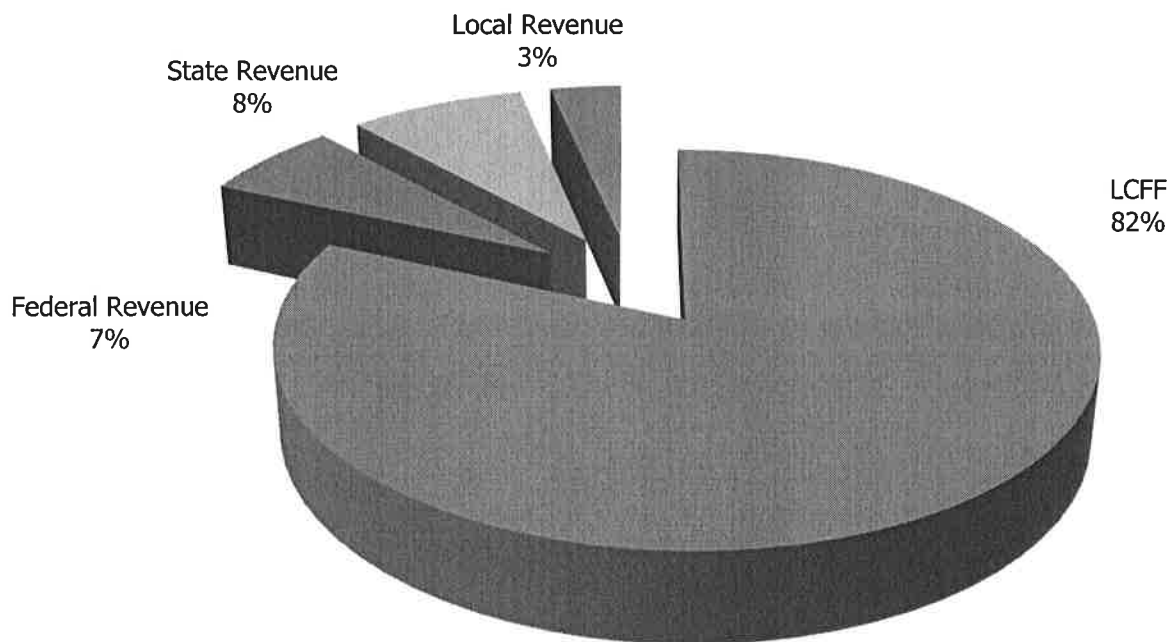
Revenue

Where the Money Comes From to Operate Our Schools

The District receives revenue from the following major sources:

- Local Control Funding Formula (LCFF) - \$231,434,482
- Federal Revenue - \$18,774,671
- Other State Revenue - \$23,636,246
- Local Revenue - \$9,575,657

2015-16 Revenue



LCFF Components 2015-16

VUSD's single largest source of income is LCFF State Funds. Implementation of the LCFF began in 2013-14. The state Department of Finance estimates that achieving full funding levels under the LCFF will take eight years based on its current Proposition 98 growth projections. The goal of the LCFF is to significantly simplify how state funding is provided to local educational agencies (LEAs). Under the new funding system, revenue limits and most state categorical programs are eliminated. LEAs will receive funding based on the demographic profile of the students they serve and gain greater flexibility to use these funds to improve outcomes of students. The LCFF creates funding targets based on these student characteristics. —California Department of Education (<http://www.cde.ca.gov/>)

Revenue Details

The following is a summary of district income by account within each major category. For comparison, the actual amount of income received in each category last year is also shown.

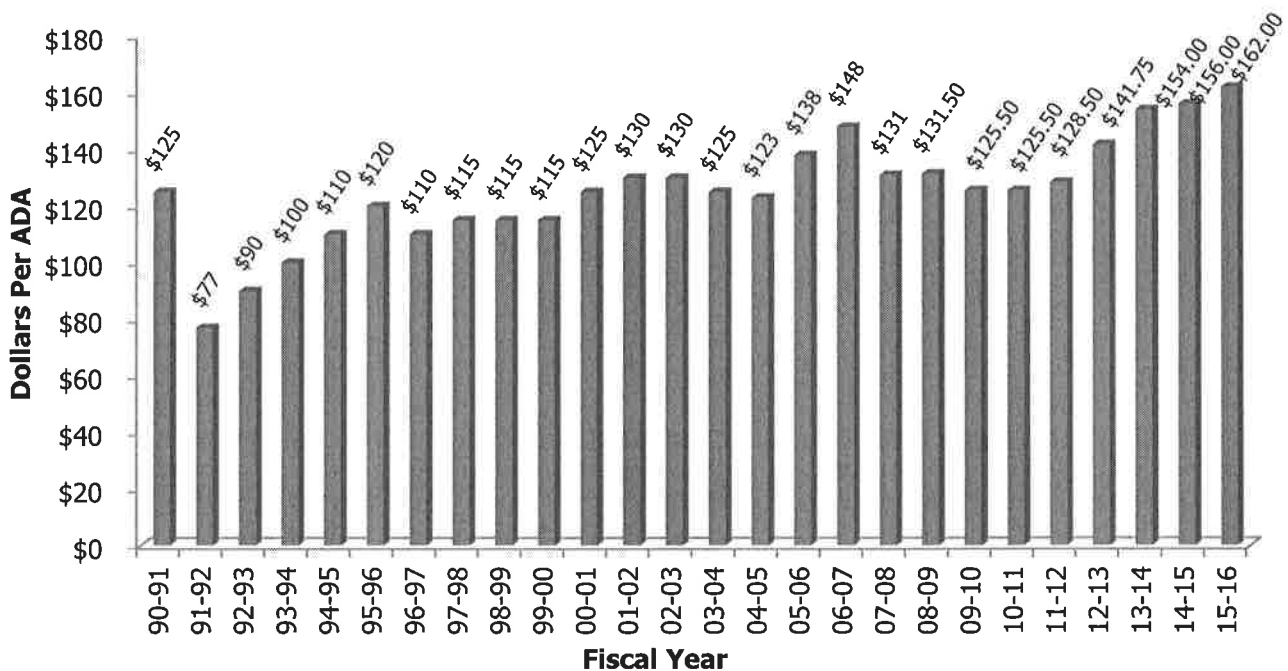
	2014-15 Adopted Budget	2014-15 Estimated Actuals	2015-16 Proposed Budget
LCFF SOURCES			
State Aid	173,219,489	174,480,421	203,938,884
Charter School Gen Purp. Entitlement – State Aid	-	-	-
Property Taxes	24,409,472	28,241,666	28,241,666
Education Revenue Augmentation Fund (ERAF)	1,323,988	-	-
PERS Reduction Transfer	-	-	-
Trfs to Charter Schools in Lieu of Property Taxes	-	-	-
Unrestricted LCFF Transfers	-	182,070	(746,068)
TOTAL LCFF SOURCES	198,952,949	202,904,157	231,434,482
FEDERAL REVENUES			
Special Education Entitlement	3,350,953	3,359,103	3,986,963
Federal Interagency Contract	1,231,385	1,266,797	1,148,632
NCLB/IASA	9,397,177	16,189,834	12,610,835
Voc & Technology Education Act	227,053	308,456	308,456
Safe and Drug Free Schools	-	275,702	-
Other Federal Revenue	1,318,993	969,785	719,785
TOTAL FEDERAL REVENUES	15,525,561	22,369,677	18,774,671
OTHER STATE REVENUES			
Home-To-School Transportation	-	-	-
Economic Impact Aid	-	-	-
Special Education Transportation	-	-	-
All Other State Apportionments – Current Year	-	-	-
Class Size Reduction K-3	-	-	-
Mandated Costs Reimbursements	948,098	2,716,401	16,991,359
State Lottery Revenue	4,639,440	4,639,440	4,465,150
After School Education and Safety (ASES)	414,708	1,997,256	1,997,358
Ca. Clean Energy Jobs Act	-	-	-
Common Core State Standards Implementation	-	-	-
All Other State Revenue	249,712	269,740	182,379
TOTAL OTHER STATE REVENUE	6,251,958	9,622,939	23,636,246
OTHER LOCAL REVENUES			
Community Redevelopment Funds	892,506	892,506	-
Sale of Equipment and Supplies	100	100	-
Leases and Rentals	432,000	342,000	175,000
Interest	550,000	549,999	-
Transportation Services	-	-	-
Local Interagency Services	2,263,734	2,927,611	1,490,158
Mitigation / Developer Fees	15,000	15,000	-
All Other Local Revenue	2,053,737	3,805,884	532,338
All Other Transfers In	-	-	-
Special Education SELPA Transfers from COE	7,813,801	8,345,059	7,378,161
TOTAL OTHER LOCAL REVENUES	14,020,878	16,878,159	9,575,657
TOTAL REVENUE	234,751,346	251,774,932	283,421,056

State Lottery Fund

School Districts in California first received proceeds from the State Lottery in 1986. Over the years, lottery income has proven to be a steady but unpredictable source of income fluctuating tremendously, from a high point of \$179 per ADA in 1988-89 to a low of \$77 per ADA in 1991-92.

Lottery revenues are based on the district's annual Average Daily Attendance (ADA). Lottery revenue of \$162 per ADA for 2015-16 is based on \$128 per ADA, Unrestricted and \$34 per ADA, Restricted.

Lottery Funding



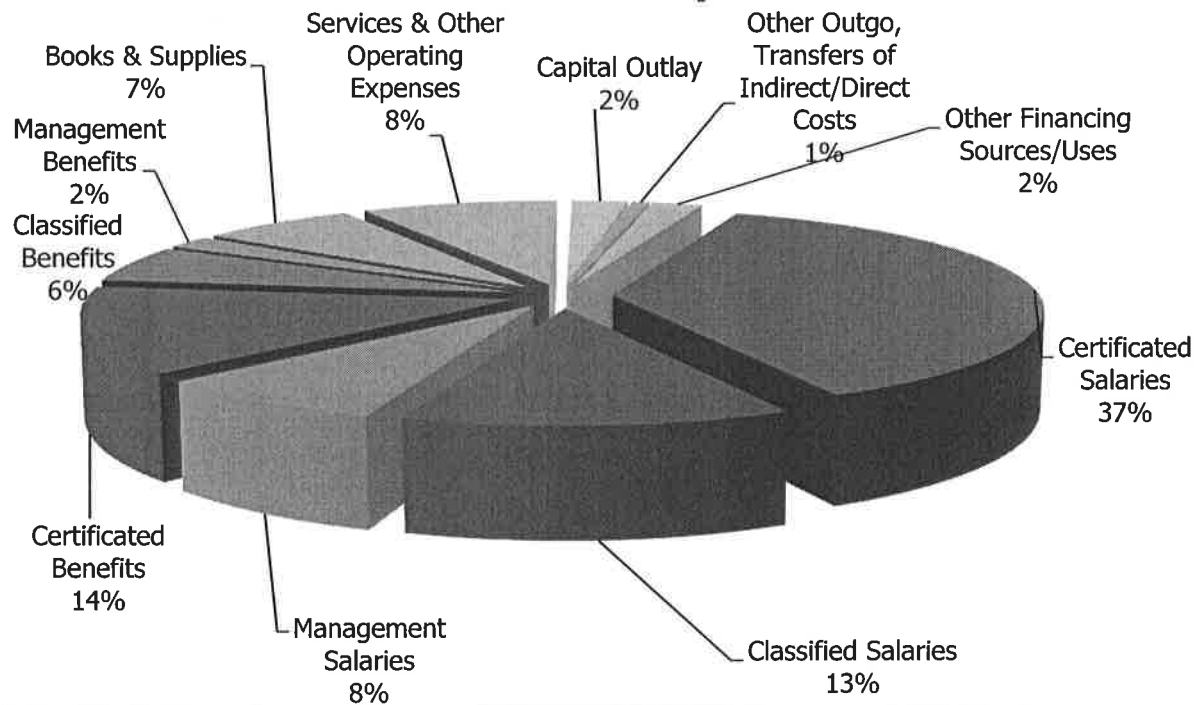
Expenditure Distribution

How Funds are Allocated to Support Education

The majority of District revenue goes into direct services for students, as illustrated in the chart below. Expenditures are divided into the following categories:

- Certificated Salaries: teachers and counselors
- Classified Salaries: clerical, instructional aides, custodians, food service, ect.
- Management Salaries: superintendent, principals, directors, supervisors, nurses, ect.
- Benefits: Health & Welfare, mandatory fringe benefits
- Books & Supplies: textbooks, supplies
- Services & Other Operating Expenses: utilities, professional services, ect.
- Capital Outlay: building improvements, equipment, ect.
- Other Outgo: special education tuition, excess costs

2015-16 General Fund Expenditure Details



Expenditure	2015-16	Percentage
Certificated Salaries	\$98,532,605	37.07%
Classified Salaries	\$33,637,880	12.66%
Management Salaries	\$20,966,561	7.89%
Certificated Benefits	\$37,056,265	13.94%
Classified Benefits	\$15,458,201	5.82%
Management Benefits	\$5,282,410	1.99%
Books & Supplies	\$18,173,398	6.84%
Services & Other Operating Expenses	\$22,583,410	8.50%
Capital Outlay	\$6,415,592	2.41%
Other Outgo/Transfers of Indirect/Direct	\$1,936,741	.73%
Total Expenditures	\$260,043,063	
Other Financing Sources/Uses	\$5,741,192	2.16%
Total Expenditures + Sources	\$265,784,255	100.00%

Site Discretionary Budgets

LCFF Base funding is used at the site's discretion for instructional and non-instructional supplies. Site allocations are based on 2014-15 CALPADS enrollment.

2015-16 Site Allocations

Site #	Site Name	2014 CALPADS	TOTAL
ELEMENTARY			
341	Annie R. Mitchell	730	\$ 75,340
311	Conyer	434	\$ 44,791
350	Cottonwood	689	\$ 71,109
320	Crestwood	633	\$ 65,329
312	Crowley	620	\$ 63,988
314	Elbow Creek	493	\$ 50,881
315	Fairview	564	\$ 58,208
342	Four Creeks	669	\$ 69,045
325	Golden Oak	558	\$ 57,589
316	Goshen	701	\$ 72,347
317	Highland	578	\$ 59,653
318	Houston	548	\$ 56,557
360	Hurley	627	\$ 64,710
319	Ivanhoe	603	\$ 62,233
331	Linwood	672	\$ 69,354
363	Manuel F. Hernandez	798	\$ 82,358
321	Mineral King	689	\$ 71,109
322	Mountain View	608	\$ 62,749
343	Oak Grove	680	\$ 70,180
353	Pinkham	489	\$ 50,468
323	Riverbend - Autism @ V.B.	38	\$ 2,065
323	Riverbend - Elementary	23	\$ 1,250
324	Royal Oaks	540	\$ 55,731
354	Shannon Ranch	774	\$ 79,881
328	Veva Blunt	604	\$ 62,336
329	Washington	315	\$ 32,510
330	Willow Glen	598	\$ 61,717
TOTAL		15,275	\$ 1,573,488
MIDDLE			
330	Willow Glen 7-8	60	\$ 5,203
343	Oak Grove 7-8	114	\$ 9,886
505	Divisadero	926	\$ 80,305
506	Green Acres	1,047	\$ 90,798
526	Valley Oak	949	\$ 82,299
564	La Joya	1,065	\$ 92,359
323	Riverbend - Middle	15	\$ 897
TOTAL		4,176	\$ 361,747
HIGH			
601	Redwood	2,152	\$ 247,480
602	Mt. Whitney	1,577	\$ 181,355
636	Golden West	1,640	\$ 188,600
638	El Diamante	1,927	\$ 221,605
323	Riverbend - High	26	\$ 2,990
TOTAL		7,198	\$ 842,030
ALTERNATIVE			
603	Sequoia	286	\$ 27,916
932	Charter Alt.	75	\$ 7,321
TOTAL		361	\$ 35,237
TOTAL ALL SITES			
		27,134	\$ 2,812,502

Reserves

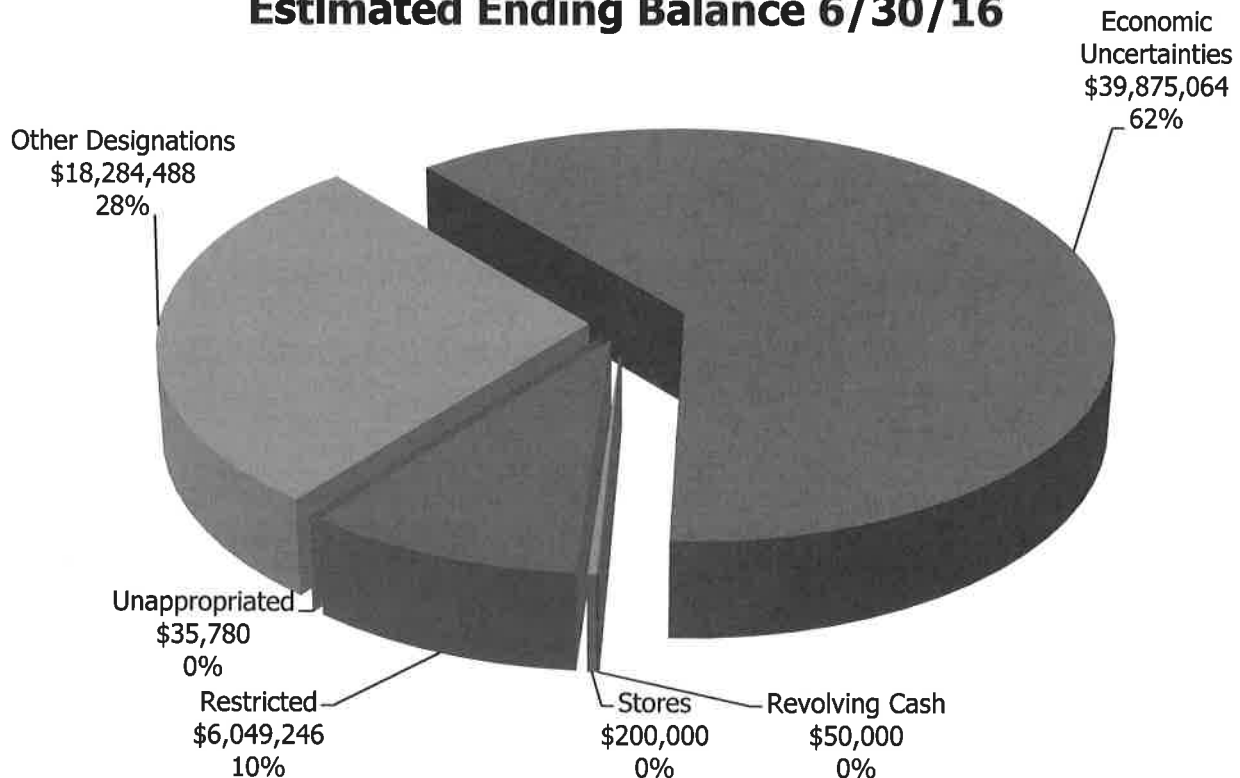
The total budget includes the beginning balance and all anticipated income for the year. The "ending balance" is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "Reserves".

Remaining Unrestricted General Funds

Components of Ending Fund Balance:

- Reserve for Revolving Cash - Money set aside for emergency needs.
- Designation for Economic Uncertainties - State mandated minimum of 3% of total anticipated expenditures; however VUSD maintains approximately 15%.
- Other Designations - Designations for specific purposes.
- Restricted
- Stores – Custodial Warehouse stock.
- Unappropriated Balance - Funds not designated for a specific purpose.

Estimated Ending Balance 6/30/16



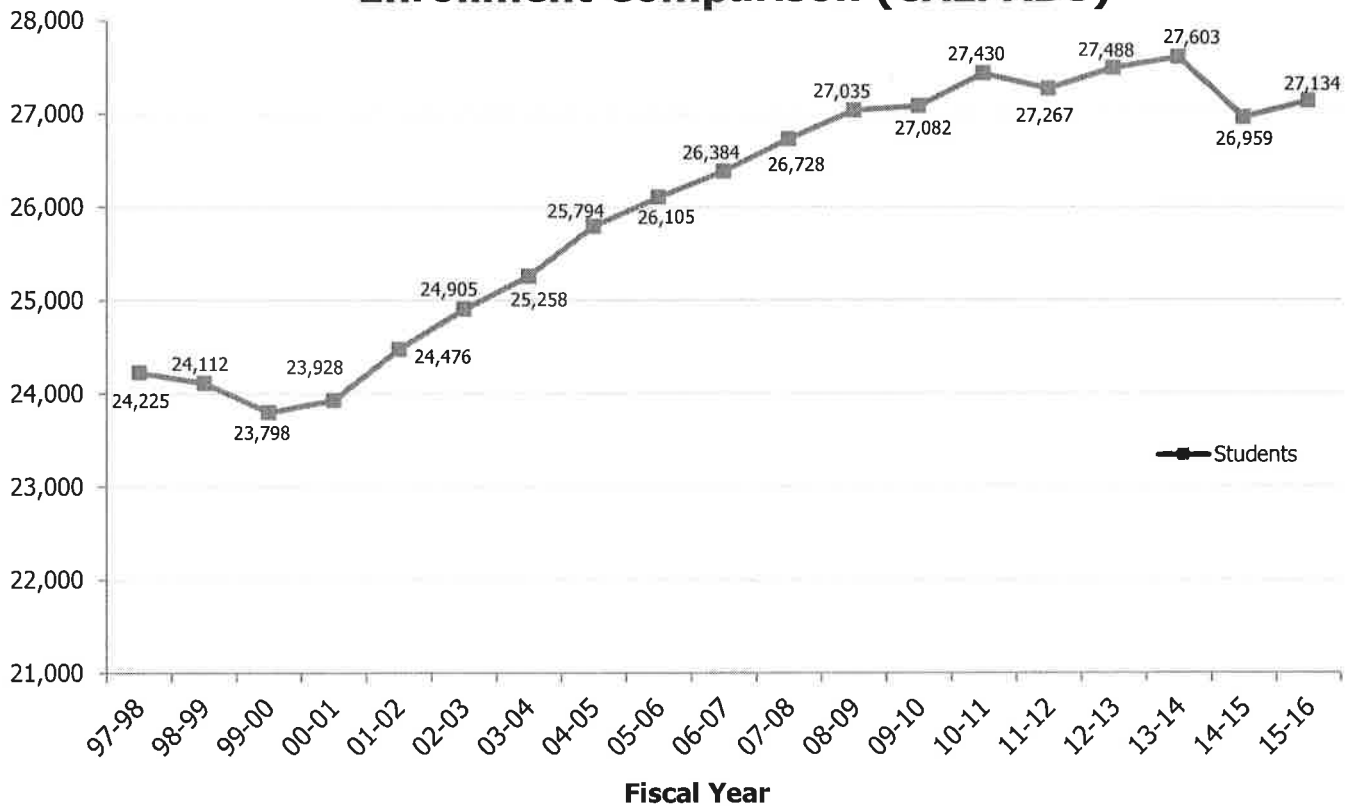
2015-16 Other Designations

Charter Schools Estimated 14-15 Fund Balance	\$750,000
One Time Mandated Cost/Common Core	\$16,034,488
New Middle School Equipment	\$1,500,000
Total Other Designations	\$18,284,488

Student Enrollment History

The actual number of students enrolled within Visalia Unified School District is referred to as "enrollment." Budgeting for school site staffing is based on enrollment projections for 2015-16. The following chart illustrates VUSD's enrollment history for 1997 through 2016.

Enrollment Comparison (CALPADS)



Enrollment

General Fund

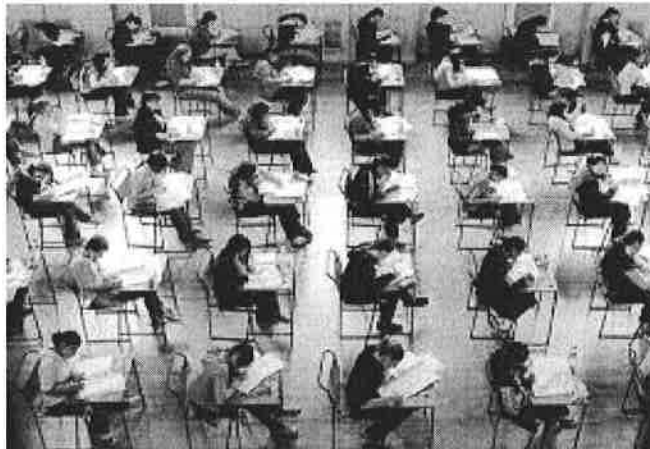
The General Fund is made up of both Unrestricted and Restricted Funds.

Unrestricted General Fund

The Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program.

Restricted General Fund

The Restricted General fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases, revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose.



July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

54 72258 0000000
Form 01

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	202,804,157.00	0.00	202,804,157.00	231,434,482.00	0.00	231,434,482.00	14.1%
2) Federal Revenue		8100-8299	250,000.00	22,118,677.00	22,368,677.00	0.00	18,774,671.00	18,774,671.00	-16.1%
3) Other State Revenue		8300-8599	8,463,641.00	3,159,298.00	9,622,939.00	20,519,379.00	3,119,867.00	23,639,246.00	145.6%
4) Other Local Revenue		8600-8799	3,868,603.00	13,009,555.99	16,878,158.99	1,154,758.00	8,420,899.00	9,575,657.00	-43.3%
5) TOTAL REVENUES			213,486,401.00	38,288,530.99	251,774,931.99	253,108,619.00	30,312,437.00	283,421,056.00	12.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	91,815,733.72	14,350,135.45	106,165,869.17	102,637,086.00	12,767,128.00	115,404,218.00	8.7%
2) Classified Salaries		2000-2999	22,703,240.98	9,031,089.26	31,734,330.24	28,471,282.00	9,261,548.00	37,732,830.00	18.9%
3) Employee Benefits		3000-3999	41,382,646.00	9,266,730.00	50,649,376.00	48,750,420.00	9,046,466.00	57,796,876.00	14.1%
4) Books and Supplies		4000-4999	12,505,336.09	8,262,988.51	20,768,305.60	13,928,898.00	4,244,702.00	18,173,398.00	-12.5%
5) Services and Other Operating Expenditures		5000-5999	11,277,104.00	16,525,822.00	27,802,926.00	10,382,883.00	12,200,627.00	22,583,410.00	-18.8%
6) Capital Outlay		6000-6999	6,203,264.00	7,402,427.00	13,605,691.00	1,803,138.00	4,812,456.00	6,415,592.00	-52.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,178,533.00	0.00	4,178,533.00	2,741,153.00	0.00	2,741,153.00	-34.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,527,665.00)	749,839.00	(778,046.00)	(1,430,198.00)	825,784.00	(804,412.00)	3.4%
9) TOTAL EXPENDITURES			188,517,674.79	65,809,011.22	254,326,686.01	207,284,462.00	52,758,601.00	260,043,063.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			24,968,426.21	(27,320,480.23)	(2,352,054.02)	45,824,157.00	(22,446,164.00)	23,377,993.00	-1093.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	609,506.00	0.00	609,506.00	49,506.00	0.00	49,506.00	-91.9%
b) Transfers Out		7600-7629	10,809,999.00	0.00	10,809,999.00	5,609,888.00	180,800.00	5,790,688.00	-45.4%
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	(19,446,949.00)	19,448,946.75	(0.25)	(22,118,709.00)	22,118,709.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(29,448,442.00)	19,448,946.75	(9,999,493.25)	(27,679,101.00)	21,937,909.00	(5,741,192.00)	-42.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,478,015.79)	(7,873,531.48)	(12,351,547.27)	18,145,056.00	(508,255.00)	17,636,801.00	-242.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,778,292.68	14,547,781.60	59,326,084.28	40,300,276.89	6,557,500.88	46,857,777.87	-21.0%
b) Audit Adjustments		9793	0.00	(116,758.14)	(116,758.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			44,778,292.68	14,431,032.46	59,209,325.14	40,300,276.89	6,557,500.88	46,857,777.87	-20.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,778,292.68	14,431,032.46	59,209,325.14	40,300,276.89	6,557,500.88	46,857,777.87	-20.9%
2) Ending Balance, June 30 (E + F1e)			40,300,276.89	6,557,500.88	46,857,777.87	58,445,332.89	6,049,246.19	64,494,578.87	37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	41,166.05	0.00	41,166.05	50,000.00	0.00	50,000.00	21.5%
Stores		9712	210,300.07	0.00	210,300.07	200,000.00	0.00	200,000.00	-4.8%
Prepaid Expenditures		9713	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,557,501.19	6,557,501.19	0.00	6,049,246.19	6,049,246.19	-7.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,500,000.00	0.00	1,500,000.00	16,284,488.00	0.00	16,284,488.00	1119.0%
New Middle School FFE	0000	9780				1,500,000.00		1,500,000.00	
Est. Charter School Ending Fund Balance	0000	9780				750,000.00		750,000.00	
OneTime MandantedCost/CommonCor	0000	9780				16,034,488.00		16,034,488.00	
New Middle School Equipment	0000	9780	1,500,000.00		1,500,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	38,254,350.00	0.00	38,254,350.00	39,875,064.00	0.00	39,875,064.00	4.2%
Unassigned/Unappropriated Amount		9790	94,460.77	(0.21)	94,460.56	35,780.89	(0.21)	35,780.68	-82.1%

			Expenditures by Object			2015-16 Budget				
			2014-15 Estimated Actuals							
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
G. ASSETS										
1) Cash										
a) In County Treasury		9110	69,895,537.05	(16,812,244.06)	53,273,292.99					
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	41,166.05	0.00	41,166.05					
d) with Fiscal Agent		9135	0.00	0.00	0.00					
e) collections awaiting deposit		9140	0.00	0.00	0.00					
2) Investments		9160	0.00	0.00	0.00					
3) Accounts Receivable		9200	86,707.19	1,992,344.63	2,079,051.82					
4) Due from Grantor Government		9280	0.00	0.00	0.00					
5) Due from Other Funds		9310	0.00	0.00	0.00					
6) Stores		9320	210,300.07	0.00	210,300.07					
7) Prepaid Expenditures		9330	200,000.00	0.00	200,000.00					
8) Other Current Assets		9340	0.00	0.00	0.00					
9) TOTAL ASSETS			70,423,710.36	(14,618,899.43)	55,803,810.93					
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	2,181,891.74	13,088.29	2,194,980.03					
2) Due to Grantor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	803,000.00	0.00	803,000.00					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	0.00	0.00					
6) TOTAL LIABILITIES			2,984,891.74	13,088.29	2,997,980.03					
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)			67,438,618.62	(14,632,987.72)	52,805,630.90					

			2014-15 Estimated Actuals			2015-16 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	142,546,662.00	0.00	142,546,662.00	170,907,302.00	0.00	170,907,302.00	19.9%
Education Protection Account State Aid - Current Year		8012	31,933,759.00	0.00	31,933,759.00	33,031,582.00	0.00	33,031,582.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	6.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,241,666.00	0.00	28,241,666.00	28,241,666.00	0.00	28,241,666.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			202,722,067.00	0.00	202,722,067.00	232,180,550.00	0.00	232,180,550.00	14.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	182,070.00	0.00	182,070.00	(746,068.00)	0.00	(746,068.00)	-508.8%
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			202,904,157.00	0.00	202,904,157.00	231,434,482.00	0.00	231,434,482.00	14.1%
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	3,359,103.00	3,359,103.00	0.00	3,986,983.00	3,986,983.00	18.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,266,797.00	1,266,797.00	0.00	1,148,632.00	1,148,632.00	-9.3%
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	0.00	10,522,032.00	10,522,032.00	0.00	9,376,388.00	9,376,388.00	-10.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	1,589,599.00	1,589,599.00	0.00	1,253,361.00	1,253,361.00	-21.2%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		814,586.00	814,586.00		414,533.00	414,533.00	-54.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		258,586.00	258,586.00		0.00	0.00	-100.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		2,904,021.00	2,904,021.00		1,598,543.00	1,598,543.00	-46.1%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		308,456.00	308,456.00		308,456.00	308,456.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		275,702.00	275,702.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	250,000.00	719,785.00	969,785.00	0.00	719,785.00	719,785.00	-25.8%
TOTAL, FEDERAL REVENUE			250,000.00	22,119,677.00	22,369,677.00	0.00	18,774,671.00	18,774,671.00	-16.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROCP Entitlement Current Year	6380	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6380	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,716,401.00	0.00	2,716,401.00	16,881,359.00	0.00	16,881,359.00	525.5%
Lottery - Unrestricted and Instructional Materials		8560	3,747,240.00	882,200.00	4,629,440.00	3,528,020.00	837,130.00	4,365,150.00	-3.8%
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)	8010	8590		1,997,358.00	1,997,358.00		1,997,358.00	1,997,358.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690	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	8240	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	0.00	269,740.00	269,740.00	0.00	182,379.00	182,379.00	-32.4%
TOTAL, OTHER STATE REVENUE			6,463,641.00	3,159,296.00	9,622,939.00	20,519,379.00	3,116,867.00	23,636,246.00	145.6%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	692,506.00	0.00	692,506.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8626	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,000.00	120,000.00	342,000.00	0.00	175,000.00	175,000.00	-48.8%
Interest		8660	550,000.00	(1.01)	549,998.99	0.00	0.00	0.00	-100.0%
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	873,407.00	2,054,204.00	2,927,611.00	850,408.00	638,750.00	1,489,158.00	-49.1%
Mitigation/Developer Fees		8681	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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	1,315,590.00	2,490,284.00	3,805,874.00	304,350.00	227,988.00	532,338.00	-86.0%
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		8,345,059.00	8,345,059.00		7,378,161.00	7,378,161.00	-11.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,868,803.00	13,009,555.99	16,878,358.99	1,154,758.00	8,420,899.00	9,575,657.00	-43.3%
TOTAL REVENUES			213,486,401.00	38,288,530.99	251,774,931.99	253,108,619.00	30,312,437.00	283,421,056.00	12.6%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,379,454.41	11,581,834.34	88,961,288.75	85,486,208.00	9,682,183.00	95,468,391.00	7.3%
Certificated Pupil Support Salaries		1200	2,789,554.99	1,207,226.25	3,996,781.24	3,130,913.00	1,223,287.00	4,354,210.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	11,615,166.32	1,540,577.20	13,155,743.52	13,812,553.00	1,537,444.00	15,449,997.00	17.4%
Other Certificated Salaries		1900	31,558.00	20,497.66	52,055.66	107,414.00	24,204.00	131,618.00	152.8%
TOTAL, CERTIFICATED SALARIES			81,815,733.72	14,350,135.45	106,165,869.17	102,837,088.00	12,767,128.00	115,404,216.00	8.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	609,494.07	4,452,862.50	5,062,356.57	581,867.00	4,806,819.00	5,388,686.00	6.5%
Classified Support Salaries		2200	9,244,954.64	3,013,593.14	12,258,547.78	12,722,651.00	2,870,423.00	15,693,074.00	28.0%
Classified Supervisors' and Administrators' Salaries		2300	2,336,294.80	205,822.00	2,541,816.80	2,742,367.00	208,381.00	2,950,748.00	18.1%
Clerical, Technical and Office Salaries		2400	7,500,495.39	831,433.88	8,331,929.27	7,702,892.00	628,441.00	8,332,333.00	2.5%
Other Classified Salaries		2900	3,012,002.08	727,777.74	3,739,779.82	4,721,505.00	646,484.00	5,367,989.00	43.5%
TOTAL, CLASSIFIED SALARIES			22,703,240.98	9,031,089.28	31,734,330.24	28,471,282.00	9,261,548.00	37,732,830.00	18.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,598,011.00	1,168,418.00	8,766,429.00	10,750,900.00	1,353,893.00	12,104,893.00	38.1%
PERS		3201-3202	2,836,024.00	989,304.00	3,825,328.00	3,002,355.00	1,007,859.00	4,010,214.00	10.6%
OASDI/Medicare/Alternative		3301-3302	3,031,918.00	877,306.00	3,909,224.00	3,353,675.00	857,224.00	4,210,799.00	7.7%
Health and Welfare Benefits		3401-3402	21,129,105.00	4,798,787.00	25,927,902.00	23,355,412.00	4,363,817.00	27,719,229.00	8.8%
Unemployment Insurance		3501-3502	61,488.00	12,311.00	73,799.00	64,880.00	11,219.00	76,099.00	3.1%
Workers' Compensation		3601-3602	3,061,288.00	628,467.00	3,689,755.00	4,284,169.00	743,113.00	5,027,282.00	36.3%
OPEB, Allocated		3701-3702	2,214,915.00	444,195.00	2,659,110.00	2,366,758.00	409,738.00	2,776,496.00	4.4%
OPEB, Active Employees		3751-3752	1,830,807.00	288,932.00	1,899,839.00	1,572,371.00	299,493.00	1,871,864.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,362,846.00	9,286,730.00	50,649,576.00	48,750,420.00	9,046,458.00	57,796,878.00	14.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	500,000.00	2,535,008.00	3,035,008.00	1,881,400.00	837,130.00	2,818,530.00	-7.1%
Books and Other Reference Materials		4200	4,960.00	8,000.00	12,960.00	398,160.00	0.00	398,160.00	2972.2%
Materials and Supplies		4300	10,520,105.09	4,398,880.51	14,888,985.60	10,744,718.00	2,662,414.00	13,407,132.00	-10.0%
Noncapitalized Equipment		4400	1,480,273.00	1,851,080.00	2,831,353.00	904,418.00	845,158.00	1,649,576.00	-45.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,605,338.09	8,282,868.51	20,768,306.60	13,928,686.00	4,244,702.00	18,173,388.00	-12.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,774,671.00	3,774,671.00	0.00	3,803,750.00	3,803,750.00	-4.5%
Travel and Conferences		5200	258,575.00	372,569.00	631,144.00	230,864.00	302,871.00	533,735.00	-15.4%
Dues and Memberships		5300	204,827.00	1,784.00	206,611.00	210,350.00	2,150.00	213,100.00	3.1%
Insurance		5400 - 5450	1,711,648.00	0.00	1,711,648.00	1,917,045.00	0.00	1,917,045.00	12.0%
Operations and Housekeeping Services		5500	1,886,164.00	3,275,809.00	4,973,973.00	1,700,000.00	3,447,700.00	5,147,700.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,135,339.00	1,154,885.00	2,290,004.00	888,380.00	468,521.00	1,356,901.00	-40.7%
Transfers of Direct Costs		5710	(704,847.00)	704,847.00	0.00	(481,516.00)	481,516.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(83,305.00)	22,249.00	(61,056.00)	(88,720.00)	19,950.00	(68,770.00)	12.6%
Professional/Consulting Services and Operating Expenditures		5800	6,334,434.00	7,148,244.00	13,482,678.00	5,263,869.00	3,822,254.00	9,086,123.00	-32.8%
Communications		5900	722,171.00	71,004.00	793,175.00	742,211.00	51,815.00	794,026.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,277,104.00	18,525,822.00	27,802,926.00	10,382,883.00	12,200,527.00	22,583,410.00	-18.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	3,568,639.00	52,417.00	3,621,056.00	0.00	40,000.00	40,000.00	-98.9%
Land Improvements		6170	689,162.00	1,252,410.00	1,951,572.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,640,088.00	5,648,998.00	7,189,086.00	826,988.00	4,587,456.00	5,496,444.00	-23.5%
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	395,375.00	446,602.00	843,977.00	874,148.00	5,000.00	879,148.00	4.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,203,264.00	7,402,427.00	13,605,691.00	1,803,136.00	4,612,456.00	6,415,592.00	-52.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	61,759.00	0.00	61,759.00	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	3,298,474.00	0.00	3,298,474.00	1,818,353.00	0.00	1,818,353.00	-41.8%
All Other Transfers Out to All Others		7299	96,000.00	0.00	96,000.00	100,500.00	0.00	100,500.00	4.7%
Debt Service									
Debt Service - Interest		7438	109,428.00	0.00	109,428.00	117,821.00	0.00	117,821.00	7.7%
Other Debt Service - Principal		7439	597,874.00	0.00	597,874.00	589,479.00	0.00	589,479.00	-1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,178,533.00	0.00	4,178,533.00	2,741,153.00	0.00	2,741,153.00	-34.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(749,839.00)	749,839.00	0.00	(625,784.00)	625,784.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(778,046.00)	0.00	(778,046.00)	(804,412.00)	0.00	(804,412.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,527,885.00)	749,839.00	(778,046.00)	(1,430,196.00)	625,784.00	(804,412.00)	3.4%
TOTAL, EXPENDITURES			188,517,974.79	85,809,011.22	254,126,986.01	207,284,462.00	52,758,601.00	260,043,063.00	2.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8814	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	609,506.00	0.00	609,506.00	49,506.00	0.00	49,506.00	-91.8%
(a) TOTAL, INTERFUND TRANSFERS IN			609,506.00	0.00	609,506.00	49,506.00	0.00	49,506.00	-91.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	148,518.00	0.00	148,518.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	5,205,755.00	0.00	5,205,755.00	4,205,755.00	0.00	4,205,755.00	-19.2%
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	25,457.00	0.00	25,457.00	23,999.00	0.00	23,999.00	-5.7%
Other Authorized Interfund Transfers Out		7619	5,229,269.00	0.00	5,229,269.00	1,380,144.00	180,800.00	1,560,944.00	-70.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,608,999.00	0.00	10,608,999.00	5,609,898.00	180,800.00	5,790,698.00	-45.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8831	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8853	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	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		8880	(19,446,949.00)	19,446,949.00	0.00	(22,118,709.00)	22,118,709.00	0.00	0.0%
Contributions from Restricted Revenues		8880	0.00	(0.25)	(0.25)	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(19,446,949.00)	19,446,948.75	(0.25)	(22,118,709.00)	22,118,709.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(29,446,442.00)	19,446,948.75	(9,999,493.25)	(27,879,101.00)	21,837,909.00	(5,741,192.00)	-42.8%

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Other Funds

The District operates other special purpose funds in addition to the General Fund. These funds are utilized for any transactions permitted or required by law to be in a separate fund.

Fund	Revenue	Expenditure
Adult Education - Fund 110	\$ 5,133,198	\$ 4,662,476
Child Development State Preschool - Fund 120	\$ 2,200,910	\$ 2,151,404
Cafeteria - Fund 130	\$ 11,168,500	\$ 11,569,524
Deferred Maintenance - Fund 140	\$ -	\$ -
Postemployment Benefit Reserve - Fund 200	\$ 125,000	\$ -
Building - Fund 210	\$ -	\$ 10,000,000
Capital Facilities - Fund 250	\$ 3,330,000	\$ 1,675,000
State School Building - Fund 300	\$ -	\$ -
County School Facility - Fund 350	\$ -	\$ -
	\$ 7,000	\$ 3,532,000
Facilities - Fund 400	-	-
Bond Interest and Redemption - Fund 510	\$ 4,166,138	\$ 4,166,138
Debt Service - Fund 560	\$ -	\$ -
Self Insurance - Funds 670	\$ 27,248,000	\$ 38,849,585
Total Other Funds	\$ 53,378,746	\$ 76,606,127

Adult Education – Fund 110, Form 11

Adult School offers classes to thousands of students each year. The programs offered include vocational education, citizenship, high school diploma studies, English as a Secondary Language, basic education geared to promote adult literacy, as well as disabled student education, and senior citizen classes. Community interest classes are offered for a fee in the spring and fall, and cover a wide range of topics. The Adult School offers day and evening classes. It also provides educational counseling and high school equivalency testing and preparation.

Child Development State Preschool – Fund 121, Form 12

The Child Development Fund is used to account separately for state and local revenues to operate child development programs.

Cafeteria – Fund 130, Form 13

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program.

Deferred Maintenance – Fund 140, Form 14

The Deferred Maintenance Fund is used to account separately for state apportionments and the Local Education Agency (LEA) contribution for deferred maintenance. Expenditures in this fund are intended for major repairs or replacements.

Post-Employment Benefit Reserve – Fund 200, Form 20

The Post-Employment Benefit Reserve is a special reserve fund available to hold any future transfers of funds earmarked for such benefits, and will allow for separate accounting for district reserves for post-employment benefits.

Building – Fund 210, Form 21

The District Building Fund exists primarily to account separately for proceeds from the sale of bonds and the expenditures of that money and construction of schools.

Capital Facilities Fund – Fund 250, Form 25

The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances between the LEA and the developer.

County School Facilities – Fund 350, Form 35

The County School Facilities Fund receives apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.

Capital Outlay Projects/Facilities – Fund 400, Form 40

The Special Reserve Fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. The principal revenues and other sources in this fund are: rental and leases; interest; other authorized interfund transfers in; proceeds from sale/lease-purchase of land and buildings.

Bond Interest and Redemption – Fund 510, Form 51

The Bond Interest and Redemption Fund are used for the repayment of bonds issued for an LEA.

Debt Service Fund – Fund 560, Form 56

The Debt Service Fund accounts for general long term debt resources and the payment of the debt related principal and interest.

Self-Insurance – Fund 670, Form 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA.

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	447,191.00	363,666.00	-18.7%
3) Other State Revenue		8300-8599	323,576.00	4,296,532.00	1227.8%
4) Other Local Revenue		8600-8799	688,048.00	473,000.00	-31.3%
5) TOTAL REVENUES			1,458,815.00	5,133,198.00	251.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,057,693.00	2,035,476.00	-1.1%
2) Classified Salaries		2000-2999	553,874.00	548,337.00	-1.0%
3) Employee Benefits		3000-3999	978,845.00	1,031,936.00	5.7%
4) Books and Supplies		4000-4999	555,835.00	478,634.00	-13.9%
5) Services and Other Operating Expenditures		5000-5999	625,199.00	368,583.00	-41.0%
6) Capital Outlay		6000-6999	1,023,081.00	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	187,700.00	198,510.00	6.3%
9) TOTAL EXPENDITURES			5,980,027.00	4,662,476.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,521,212.00)	470,722.00	-110.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,963,525.00	0.00	-100.0%
b) Transfers Out		7600-7629	560,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,403,525.00	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)			(1,117,687.00)	470,722.00	-142.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,078,046.07	1,960,359.07	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,078,046.07	1,960,359.07	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,078,046.07	1,960,359.07	-36.3%
2) Ending Balance, June 30 (E + F1e)			1,960,359.07	2,431,081.07	24.0%
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	163,439.65	163,439.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,796,920.42	2,267,642.42	26.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,186.00	190,186.00	0.0%
3) Other State Revenue		8300-8599	2,002,844.00	2,002,724.00	0.0%
4) Other Local Revenue		8600-8799	40,300.00	8,000.00	-80.1%
5) TOTAL REVENUES			2,233,330.00	2,200,910.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	142,252.00	139,750.00	-1.8%
2) Classified Salaries		2000-2999	1,089,912.00	1,080,157.00	-0.9%
3) Employee Benefits		3000-3999	339,680.00	333,858.00	-1.7%
4) Books and Supplies		4000-4999	444,158.00	445,260.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	50,941.00	52,975.00	4.0%
6) Capital Outlay		6000-6999	279,519.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,841.00	99,404.00	2.6%
9) TOTAL EXPENDITURES			2,464,303.00	2,151,404.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,973.00)	49,506.00	-121.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	148,518.00	0.00	-100.0%
b) Transfers Out		7600-7629	49,506.00	49,506.00	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			99,012.00	(49,506.00)	-150.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(131,961.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	224,558.20	92,597.20	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,558.20	92,597.20	-58.8%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,558.20	92,597.20	-58.8%
2) Ending Balance, June 30 (E + F1e)			92,597.20	92,597.20	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	92,597.30	92,597.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.10)	(0.10)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,453,827.00	8,300,000.00	-1.8%
3) Other State Revenue		8300-8599	635,000.00	650,000.00	2.4%
4) Other Local Revenue		8600-8799	2,235,500.00	2,218,500.00	-0.8%
5) TOTAL REVENUES			11,324,327.00	11,168,500.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,574,361.00	3,678,012.00	2.9%
3) Employee Benefits		3000-3999	2,066,168.00	2,264,764.00	9.6%
4) Books and Supplies		4000-4999	5,713,278.00	4,955,780.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	165,120.00	165,450.00	0.2%
6) Capital Outlay		6000-6999	1,989,700.00	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	493,505.00	505,498.00	2.4%
9) TOTAL EXPENDITURES			14,002,132.00	11,569,524.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,677,805.00)	(401,024.00)	-85.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,457.00	23,999.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			25,457.00	23,999.00	-5.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,652,348.00)	(377,025.00)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,740,029.92	2,204,441.06	-53.5%
b) Audit Adjustments		9793	116,759.14	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,856,789.06	2,204,441.06	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,856,789.06	2,204,441.06	-54.6%
2) Ending Balance, June 30 (E + F1e)			2,204,441.06	1,827,416.06	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	163,800.24	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,040,640.82	1,827,416.06	-10.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	125,000.00	125,000.00	0.0%
5) TOTAL, REVENUES			125,000.00	125,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			125,000.00	125,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	1,680,755.00	1,861,555.00	10.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,680,755.00	1,861,555.00	10.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,805,755.00	1,986,555.00	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,021,506.57	11,827,261.57	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,021,506.57	11,827,261.57	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,021,506.57	11,827,261.57	18.0%
2) Ending Balance, June 30 (E + F1e)			11,827,261.57	13,813,816.57	16.8%
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	11,827,261.57	13,813,816.57	16.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	150,000.00	0.00	-100.0%
5) TOTAL REVENUES			150,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	51,853.00	1,000,000.00	1828.5%
5) Services and Other Operating Expenditures		5000-5999	1,031,931.00	1,000,000.00	-3.1%
6) Capital Outlay		6000-6999	29,848,805.00	8,000,000.00	-73.2%
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			30,932,589.00	10,000,000.00	-67.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,782,589.00)	(10,000,000.00)	-67.5%
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	25,959,161.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			25,959,161.00	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)			(4,823,428.00)	(10,000,000.00)	107.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,451,971.68	20,628,543.68	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,451,971.68	20,628,543.68	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,451,971.68	20,628,543.68	-19.0%
2) Ending Balance, June 30 (E + F1e)			20,628,543.68	10,628,543.68	-48.5%
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	20,628,511.68	10,628,511.68	-48.5%
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	32.00	32.00	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
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	3,540,000.00	3,330,000.00	-5.9%
5) TOTAL REVENUES			3,540,000.00	3,330,000.00	-5.9%
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	8,278.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	308,837.00	155,000.00	-49.8%
6) Capital Outlay		6000-6999	6,673,348.00	1,500,000.00	-77.5%
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			6,990,463.00	1,655,000.00	-76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,450,463.00)	1,675,000.00	-148.5%
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)			(3,450,463.00)	1,875,000.00	-148.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,089,598.12	639,135.12	-84.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,089,598.12	639,135.12	-84.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,089,598.12	639,135.12	-84.4%
2) Ending Balance, June 30 (E + F1e)			639,135.12	2,314,135.12	262.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	639,135.12	2,314,135.12	262.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
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	1,551.00	0.00	-100.0%
5) TOTAL REVENUES			1,551.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			1,551.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,551.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,323.66	216,874.66	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,323.66	216,874.66	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,323.66	216,874.66	0.7%
2) Ending Balance, June 30 (E + F1e)			216,874.66	216,874.66	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	215,323.66	215,323.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,551.00	1,551.00	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%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	0.0%
5) TOTAL REVENUES			7,000.00	7,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,500.00	7,500.00	-40.0%
6) Capital Outlay		6000-6999	6,132,822.00	3,524,500.00	-42.5%
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			6,145,322.00	3,532,000.00	-42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,138,322.00)	(3,525,000.00)	-42.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,525,000.00	2,525,000.00	-28.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,525,000.00	2,525,000.00	-28.4%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2014-16 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,613,322.00)	(1,000,000.00)	-61.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,654,204.74	1,040,882.74	-71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,654,204.74	1,040,882.74	-71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,654,204.74	1,040,882.74	-71.5%
2) Ending Balance, June 30 (E + F1e)			1,040,882.74	40,882.74	-96.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,000,000.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	40,882.74	40,882.74	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,846,437.00	4,166,138.00	-28.7%
5) TOTAL, REVENUES			5,846,437.00	4,166,138.00	-28.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,846,437.00	4,166,138.00	-28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,846,437.00	4,166,138.00	-28.7%
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	9,000,524.33	9,000,524.33	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,000,524.33	9,000,524.33	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,000,524.33	9,000,524.33	0.0%
2) Ending Balance, June 30 (E + F1e)			9,000,524.33	9,000,524.33	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	9,000,524.33	9,000,524.33	0.0%
c) Committed					
Stablization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9780	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,265,744.00	1,380,144.00	9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,265,744.00	1,380,144.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,265,744.00)	(1,380,144.00)	9.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,265,744.00	1,380,144.00	9.0%
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			1,265,744.00	1,380,144.00	9.0%

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	36,779,704.00	27,248,000.00	-25.9%
5) TOTAL REVENUES			36,779,704.00	27,248,000.00	-25.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,329.00	210,064.00	7.5%
3) Employee Benefits		3000-3999	97,107.00	108,191.00	11.4%
4) Books and Supplies		4000-4999	2,500.00	2,500.00	0.0%
5) Services and Other Operating Expenses		5000-5999	37,073,387.00	38,528,830.00	3.9%
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			37,368,323.00	38,849,585.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(588,619.00)	(11,601,585.00)	1871.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(588,619.00)	(11,601,585.00)	1871.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,191,948.96	14,603,329.96	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,191,948.96	14,603,329.96	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,191,948.96	14,603,329.96	-3.9%
2) Ending Net Position, June 30 (E + F1e)			14,603,329.96	3,001,744.96	-79.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	8,380,775.11	2,957,734.11	-64.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,222,554.85	44,010.85	-99.3%

Supplemental Forms

Average Daily Attendance - Form A

Schedule of Capital Assets – ASSET

Cashflow Worksheet - Form CASH

Budget Certification - Form CB

Workers' Compensation Certification - Form CC

Schedule of Long-Term Liabilities - Form DEBT

Indirect Cost Rate Worksheet - Form ICR

Lottery Report - Form L

Multi-Year Projections - Form MYP

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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)	25,793.70	25,793.70	25,793.70	25,793.70	25,793.70	25,793.70
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	25,793.70	25,793.70	25,793.70	25,793.70	25,793.70	25,793.70
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.07	0.07	0.07	0.07	0.07	0.07
b. Special Education-Special Day Class	257.96	257.96	257.96	257.96	257.96	257.96
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	11.31	11.31	11.31	11.31	11.31	11.31
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	269.34	269.34	269.34	269.34	269.34	269.34
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,063.04	26,063.04	26,063.04	26,063.04	26,063.04	26,063.04
7. Adults in Correctional Facilities	11.77	11.77	11.77	11.77	11.77	11.77
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	885.98	885.98	885.98	885.98	885.98	885.98
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
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)	885.98	885.98	885.98	885.98	885.98	885.98
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	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	885.98	885.98	885.98	885.98	885.98	885.98

July 1 Budget
2014-15 Estimated Actuals
Schedule of Capital Assets

Visalia Unified
Tulare County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	12,603,852.00		12,603,852.00	3,711,965.00		16,315,817.00
Work in Progress	11,289,311.00		11,289,311.00	7,565,232.00		18,854,543.00
Total capital assets not being depreciated	23,893,163.00	0.00	23,893,163.00	11,277,197.00	0.00	35,170,360.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	191,198,601.00		191,198,601.00	140,256,328.00		331,454,929.00
Equipment	15,290,235.00		15,290,235.00	14,834,194.00		30,124,429.00
Total capital assets being depreciated	206,488,836.00	0.00	206,488,836.00	155,090,522.00	0.00	361,579,358.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(48,115,721.00)		(48,115,721.00)	(61,088,389.00)	0.00	(109,204,110.00)
Equipment	(9,719,140.00)		(9,719,140.00)	(9,593,974.00)		(19,313,114.00)
Total accumulated depreciation	(57,834,861.00)	0.00	(57,834,861.00)	(70,682,363.00)	0.00	(128,517,224.00)
Total capital assets being depreciated, net	148,653,975.00	0.00	148,653,975.00	84,408,159.00	0.00	233,062,134.00
Governmental activity capital assets, net	172,547,138.00	0.00	172,547,138.00	95,685,356.00	0.00	268,232,494.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH	JUNE								
		40,300,276.00	61,013,513.00	51,082,927.00	62,870,831.00	63,412,942.00	61,887,881.00	81,288,035.00	84,733,170.00
B. RECEIPTS	LCFF/Revenue Unit Sources								
	8010-8019	8,965,548.00	8,965,548.00	22,501,341.00	17,181,657.00	17,181,657.00	17,181,657.00	17,181,657.00	17,181,657.00
	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8080-8089	(70,258.00)	(28,890.00)	(57,780.00)	0.00	0.00	8,658,226.00	4,820,154.00	246,334.00
	8100-8299	25,804.00	470,873.00	814,168.00	0.00	0.00	4,883,668.00	0.00	0.00
	8300-8599	0.00	1,298,283.00	0.00	2,127,262.00	2,127,262.00	2,127,262.00	2,127,262.00	2,127,262.00
	8600-8799	4,812.00	323,988.00	1,330,728.00	757,878.00	715,673.00	659,965.00	876,863.00	870,032.00
	8810-8829	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL RECEIPTS	8,925,906.00	11,029,802.00	24,588,455.00	20,066,587.00	20,024,592.00	41,578,674.00	25,005,836.00	20,425,286.00
C. DISBURSEMENTS	1000-1999	1,912,331.00	8,747,872.00	9,120,856.00	10,123,484.00	10,388,560.00	10,442,508.00	9,989,228.00	10,437,994.00
	2000-2999	1,382,080.00	2,183,574.00	2,546,982.00	3,212,968.00	3,549,081.00	3,337,960.00	3,149,342.00	3,424,370.00
	3000-3999	624,889.00	1,830,304.00	4,503,130.00	5,341,748.00	5,405,908.00	5,386,378.00	5,321,274.00	5,389,006.00
	4000-4999	45,815.00	1,579,749.00	1,302,214.00	1,419,627.00	1,118,968.00	800,501.00	1,351,421.00	890,480.00
	5000-5999	544,740.00	3,019,440.00	1,914,476.00	1,241,285.00	1,262,227.00	1,359,529.00	1,892,517.00	1,909,238.00
	6000-6999	344,811.00	2,237,155.00	331,590.00	167,768.00	172,839.00	269,033.00	334,799.00	362,658.00
	7000-7499	6,937.00	1,280,309.00	4,776.00	(108,272.00)	(78,931.00)	649,979.00	(68,761.00)	(68,354.00)
	7500-7629	0.00	0.00	0.00	1,128,830.00	0.00	197,432.00	285,983.00	545,947.00
	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	4,861,483.00	20,878,403.00	19,723,824.00	22,527,446.00	21,798,853.00	22,453,320.00	22,075,801.00	22,893,350.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not In Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Accounts Receivable	23,347,344.00	1,336,371.00	7,020,008.00	1,000,000.00	750,000.00	750,000.00	515,000.00	0.00
	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUBTOTAL	23,347,344.00	1,336,371.00	7,020,008.00	1,000,000.00	750,000.00	750,000.00	515,000.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	6,698,530.00	1,418,356.00	(3,365.00)	750,000.00	500,000.00	475,000.00	0.00	0.00
	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Inflows of Resources	0.00	0.00	0.00	(2,652,860.00)	0.00	0.00	0.00	0.00
	SUBTOTAL	6,698,530.00	1,418,356.00	(3,365.00)	(1,902,860.00)	500,000.00	475,000.00	0.00	0.00
	Nonoperating								
	Expense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BALANCE SHEET ITEMS	16,648,814.00	(81,885.00)	7,023,373.00	2,902,860.00	250,000.00	275,000.00	515,000.00	0.00
	F. ENDING CASH (A + E)	20,713,237.00	(9,530,596.00)	11,888,004.00	442,011.00	(1,525,281.00)	19,400,354.00	3,445,135.00	(2,468,065.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		61,013,513.00	51,082,927.00	62,870,931.00	63,412,942.00	61,887,881.00	81,288,035.00	84,733,170.00	82,265,105.00

July 1 Budget
2015-16 Budget
Cashflow Worksheet - Budget Year (1)

Visalia Unified
Tulare County

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	82,265,105.00	90,278,555.00	92,633,090.00	79,077,513.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	17,161,657.00	17,181,657.00	0.00	18,512,334.00	24,722,514.00	0.00	203,938,884.00	203,938,884.00
Principal Apportionment	8020-8079	77,017.00	2,855,356.00	6,926,982.00	2,166,124.00	2,491,453.00	0.00	28,241,896.00	28,241,896.00
Property Taxes	8080-8099	8,257,896.00	0.00	0.00	0.00	(17,104,932.00)	0.00	(746,068.00)	(746,068.00)
Miscellaneous Funds	8100-8299	4,893,668.00	0.00	0.00	4,893,668.00	3,382,822.00	0.00	18,774,671.00	18,774,671.00
Federal Revenue	8300-8599	0.00	4,018,162.00	2,127,262.00	2,127,262.00	3,428,967.00	0.00	23,636,246.00	23,636,246.00
Other State Revenue	8600-8799	579,302.00	582,113.00	565,202.00	1,974,146.00	335,155.00	0.00	9,575,657.00	9,575,657.00
Other Local Revenue	8810-8829	0.00	849.00	6,468.00	11,417.00	30,774.00	0.00	49,506.00	49,506.00
Interfund Transfers In	8830-8879	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		30,789,540.00	24,638,137.00	9,625,892.00	29,484,953.00	17,286,793.00	0.00	283,470,562.00	283,470,562.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	10,401,899.00	10,225,886.00	10,247,424.00	10,715,375.00	2,661,001.00	0.00	115,404,216.00	115,404,216.00
Classified Salaries	2000-2999	3,186,438.00	3,192,887.00	3,373,027.00	3,520,879.00	1,673,252.00	0.00	37,732,830.00	37,732,830.00
Employee Benefits	3000-3999	5,353,025.00	5,359,196.00	5,346,205.00	6,140,575.00	1,785,348.00	0.00	57,796,876.00	57,796,876.00
Books and Supplies	4000-4999	1,362,766.00	1,813,350.00	2,167,522.00	3,417,595.00	874,069.00	0.00	18,173,396.00	18,173,396.00
Services	5000-5999	1,132,123.00	1,493,716.00	1,584,707.00	4,034,753.00	1,384,648.00	0.00	22,583,410.00	22,583,410.00
Capital Outlay	6000-6599	317,763.00	343,923.00	316,550.00	1,215,574.00	1,111.00	0.00	6,415,592.00	6,415,592.00
Other Outgo	7000-7499	708,154.00	(145,358.00)	(67,896.00)	(178,744.00)	0.00	0.00	1,936,741.00	1,936,741.00
Interfund Transfers Out	7500-7629	283,902.00	0.00	203,930.00	2,215,726.00	918,948.00	0.00	5,790,698.00	5,790,698.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		22,776,090.00	22,283,602.00	23,181,469.00	31,080,723.00	9,298,397.00	0.00	285,833,781.00	285,833,781.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	34,718,723.00	34,718,723.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	34,718,723.00	34,718,723.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,838,521.00	9,838,521.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	(2,652,880.00)	(2,652,880.00)
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,185,641.00	7,185,641.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	27,533,062.00	27,533,062.00
E. NET INCREASE/DECREASE (B - C + D)		8,013,450.00	2,554,535.00	(13,555,577.00)	(1,595,770.00)	7,988,396.00	0.00	45,169,853.00	45,169,853.00
F. ENDING CASH (A + E)		90,278,555.00	92,833,090.00	79,077,513.00	77,481,743.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								85,470,139.00	85,470,139.00

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: Visalia Unified School District

Place: Visalia USD Board Room

Date: June 04, 2015

Date: June 09, 2015

Time: 07:00 PM

Adoption Date: June 23, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Clarise L. Dilbeck

Telephone: 559-730-7643

Title: Administrative Services Director

E-mail: cdilbeck@vusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 23, 2015

For additional information on this certification, please contact:

Name: Rebecca Peterson

Title: HRD Director

Telephone: 559-730-7538

E-mail: rpeterson@vusd.org

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	40,794,971.00		40,794,971.00	31,061,686.00	4,850,119.00	67,006,538.00	4,314,783.00
State School Building Loans Payable	210,000.00		210,000.00	0.00	1.00	209,999.00	
Certificates of Participation Payable	5,880,000.00		5,880,000.00	19,056,129.00	5,880,000.00	19,056,129.00	
Capital Leases Payable	2,771,629.61		2,771,629.61	0.00	1,964,686.00	806,943.61	416,586.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	1,001,573.18		1,001,573.18	19,865,393.00	7,649,441.00	12,215,952.00	
				0.00	1.00	1,001,572.18	
Governmental activities long-term liabilities	50,658,173.79	0.00	50,658,173.79	69,983,208.00	20,344,248.00	100,297,133.79	4,731,369.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 6,338,896.62
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) 179,551,568.79

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) 3.53%

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)	7,044,524.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,036,836.84
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	22,026.00
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)	895,697.67
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)	3,456.65
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)	11,060,641.18
9. Carry-Forward Adjustment (Part IV, Line F)	484,170.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,544,811.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,794,876.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	31,666,814.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,413,322.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,344,638.00
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)	1,175,402.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	4,000.00
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)	10,500.00
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)	1,140,838.76
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)	24,478,173.95
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)	138,553.35
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)	4,769,246.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,065,983.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,518,927.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	240,521,274.83

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)

4.60%

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)

4.80%

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>11,060,641.18</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>343,195.08</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 (4.54%) times Part III, Line B18); zero if negative	<u>484,170.36</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>484,170.36</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>484,170.36</u>

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	6,524,041.36		312,921.35	6,836,962.71
2. State Lottery Revenue	8560	3,747,240.00		892,200.00	4,639,440.00
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)		10,271,281.36	0.00	1,205,121.35	11,476,402.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	46,385.00			46,385.00
2. Classified Salaries	2000-2999	378.00			378.00
3. Employee Benefits	3000-3999	5,213.00			5,213.00
4. Books and Supplies	4000-4999	782,064.00		725,993.00	1,508,057.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	541,454.00			541,454.00
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)		1,375,494.00	0.00	892,200.00	2,267,694.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	8,895,787.36	0.00	312,921.35	9,208,708.71
D. COMMENTS:					
Instructional Materials printed by the VUSD Print Shop to an Interdistrict account.					

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	231,434,482.00	4.86%	242,682,844.00	3.76%	251,805,927.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	20,519,379.00	-78.14%	4,484,891.00	0.00%	4,484,891.00
4. Other Local Revenues	8600-8799	1,154,758.00	0.00%	1,154,758.00	0.00%	1,154,758.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,506.00	0.00%	49,506.00	0.00%	49,506.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,118,709.00)	0.00%	(22,118,709.00)	0.00%	(22,118,709.00)
6. Total (Sum lines A1 thru A5c)		231,039,416.00	-2.07%	226,253,290.00	4.03%	235,376,373.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,637,088.00		104,332,142.00
b. Step & Column Adjustment				1,695,054.00		1,695,054.00
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	102,637,088.00	1.65%	104,332,142.00	1.62%	106,027,196.00
2. Classified Salaries						
a. Base Salaries				28,471,282.00		29,090,076.00
b. Step & Column Adjustment				618,794.00		618,794.00
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	28,471,282.00	2.17%	29,090,076.00	2.13%	29,708,870.00
3. Employee Benefits	3000-3999	48,750,420.00	4.89%	51,133,369.00	4.66%	53,516,318.00
4. Books and Supplies	4000-4999	13,928,696.00	0.00%	13,928,696.00	0.00%	13,928,696.00
5. Services and Other Operating Expenditures	5000-5999	10,382,883.00	0.00%	10,382,883.00	0.00%	10,382,883.00
6. Capital Outlay	6000-6999	1,803,136.00	0.00%	1,803,136.00	0.00%	1,803,136.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,741,153.00	0.00%	2,741,153.00	0.00%	2,741,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,430,196.00)	0.00%	(1,430,196.00)	0.00%	(1,430,196.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,609,898.00	0.00%	5,609,898.00	0.00%	5,609,898.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				4,439,176.00		3,085,070.00
11. Total (Sum lines B1 thru B10)		212,894,360.00	4.29%	222,030,333.00	1.51%	225,373,024.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		18,145,056.00		4,222,957.00		10,003,349.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,300,276.89		58,445,332.89		62,668,289.89
2. Ending Fund Balance (Sum lines C and D1)		58,445,332.89		62,668,289.89		72,671,638.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
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	18,284,488.00		16,784,488.00		22,514,082.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	39,875,064.00		40,503,345.00		41,207,865.00
2. Unassigned/Unappropriated	9790	35,780.89		5,130,456.89		8,699,691.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,445,332.89		62,668,289.89		72,671,638.89

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	39,875,064.00		40,503,345.00		41,207,865.00
c. Unassigned/Unappropriated	9790	35,780.89		5,130,456.89		8,699,691.89
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		39,910,844.89		45,633,801.89		49,907,556.89
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.						
2015-16 One Time Discretionary Mandated Cost Claim revenue of \$16,034,488 budgeted in Revenue Obj 8550 and Assigned as an Expenditure in Section F Fund Balance Reserves for 15-16. Also includes in the Unrestricted 16-17 & 17-18 MYP Fund Balance Assigned. 2016-17 & 17-18 Assigned Obj9780 \$750K Estimated Charter Schools Ending Fund Balances. 2017-18 LCFF Reserves for GAP \$5,729,594.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	18,774,671.00	0.00%	18,774,671.00	0.00%	18,774,671.00
3. Other State Revenues	8300-8599	3,116,867.00	0.00%	3,116,867.00	0.00%	3,116,867.00
4. Other Local Revenues	8600-8799	8,420,899.00	0.00%	8,420,899.00	0.00%	8,420,899.00
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	22,118,709.00	0.00%	22,118,709.00	0.00%	22,118,709.00
6. Total (Sum lines A1 thru A5c)		52,431,146.00	0.00%	52,431,146.00	0.00%	52,431,146.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,767,128.00		12,990,463.00
b. Step & Column Adjustment				223,335.00		223,335.00
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	12,767,128.00	1.75%	12,990,463.00	1.72%	13,213,798.00
2. Classified Salaries						
a. Base Salaries				9,261,548.00		9,507,892.00
b. Step & Column Adjustment				246,344.00		246,344.00
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	9,261,548.00	2.66%	9,507,892.00	2.59%	9,754,236.00
3. Employee Benefits	3000-3999	9,046,456.00	5.40%	9,534,530.00	5.12%	10,022,604.00
4. Books and Supplies	4000-4999	4,244,702.00	0.00%	4,244,702.00	0.00%	4,244,702.00
5. Services and Other Operating Expenditures	5000-5999	12,200,527.00	-12.02%	10,734,519.00	-8.92%	9,776,766.00
6. Capital Outlay	6000-6999	4,612,456.00	0.00%	4,612,456.00	0.00%	4,612,456.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	625,784.00	0.00%	625,784.00	0.00%	625,784.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,800.00	0.00%	180,800.00	0.00%	180,800.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,939,401.00	-0.96%	52,431,146.00	0.00%	52,431,146.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(508,255.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,557,500.98		6,049,245.98		6,049,245.98
2. Ending Fund Balance (Sum lines C and D1)		6,049,245.98		6,049,245.98		6,049,245.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,049,246.19		6,049,245.98		6,049,245.98
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.21)		0.00		0.00
f. Total Components of Ending Fund Balance		6,049,245.98		6,049,245.98		6,049,245.98
(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					
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	231,434,482.00	4.86%	242,682,844.00	3.76%	251,805,927.00
2. Federal Revenues	8100-8299	18,774,671.00	0.00%	18,774,671.00	0.00%	18,774,671.00
3. Other State Revenues	8300-8599	23,636,246.00	-67.84%	7,601,758.00	0.00%	7,601,758.00
4. Other Local Revenues	8600-8799	9,575,657.00	0.00%	9,575,657.00	0.00%	9,575,657.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,506.00	0.00%	49,506.00	0.00%	49,506.00
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)		283,470,562.00	-1.69%	278,684,436.00	3.27%	287,807,519.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				115,404,216.00		117,322,605.00
b. Step & Column Adjustment				1,918,389.00		1,918,389.00
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	115,404,216.00	1.66%	117,322,605.00	1.64%	119,240,994.00
2. Classified Salaries						
a. Base Salaries				37,732,830.00		38,597,968.00
b. Step & Column Adjustment				865,138.00		865,138.00
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	37,732,830.00	2.29%	38,597,968.00	2.24%	39,463,106.00
3. Employee Benefits	3000-3999	57,796,876.00	4.97%	60,667,899.00	4.73%	63,538,922.00
4. Books and Supplies	4000-4999	18,173,398.00	0.00%	18,173,398.00	0.00%	18,173,398.00
5. Services and Other Operating Expenditures	5000-5999	22,583,410.00	-6.49%	21,117,402.00	-4.54%	20,159,649.00
6. Capital Outlay	6000-6999	6,415,592.00	0.00%	6,415,592.00	0.00%	6,415,592.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,741,153.00	0.00%	2,741,153.00	0.00%	2,741,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(804,412.00)	0.00%	(804,412.00)	0.00%	(804,412.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,790,698.00	0.00%	5,790,698.00	0.00%	5,790,698.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				4,439,176.00		3,085,070.00
11. Total (Sum lines B1 thru B10)		265,833,761.00	3.25%	274,461,479.00	1.22%	277,804,170.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		17,636,801.00		4,222,957.00		10,003,349.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,857,777.87		64,494,578.87		68,717,535.87
2. Ending Fund Balance (Sum lines C and D1)		64,494,578.87		68,717,535.87		78,720,884.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	6,049,246.19		6,049,245.98		6,049,245.98
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	18,284,488.00		16,784,488.00		22,514,082.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	39,875,064.00		40,503,345.00		41,207,865.00
2. Unassigned/Unappropriated	9790	35,780.68		5,130,456.89		8,699,691.89
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		64,494,578.87		68,717,535.87		78,720,884.87

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	39,875,064.00		40,503,345.00		41,207,865.00
c. Unassigned/Unappropriated	9790	35,780.89		5,130,456.89		8,699,691.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.21)		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)		39,910,844.68		45,633,801.89		49,907,556.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.01%		16.63%		17.97%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		26,949.02		26,949.02		26,949.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		265,833,761.00		274,461,479.00		277,804,170.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		265,833,761.00		274,461,479.00		277,804,170.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,975,012.83		8,233,844.37		8,334,125.10
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,975,012.83		8,233,844.37		8,334,125.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES