

2015-2016  
PRELIMINARY BUDGET  
**GATEWAY**

Gateway Ed**U**ncational Options

Great Part**N**ership

Central Valley H**I**gh School

Buckeye School o**F** the Arts

Mounta**I**n Lakes High School

Shasta Lak**E** School

Gran**D** Oaks School

**SCHOOL DISTRICT**



**Presented for Public Hearing**  
**June 10, 2015**

Providing Excellence in Learning:  
Every Student, Every Day

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Draft Preliminary Budget document reflects all expected revenues and planned expenditures for the 2015-2016 school year. The adoption of the 2015-2016 Preliminary Budget is required by June 30, 2015. Prior to the adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>.

The Draft Preliminary Budget is presented based on the Governor's May 2015 Revise where he revised his economic projections for both the current year and next. The May revise reflects the increase in tax collections with a significant increase to the educational budget. The Legislative Analyst's Office identified strategies for reducing the general fund support for Proposition 98 (education budget) and thereby increasing resources to the non-Proposition 98 side of the budget. The Governor did not use these strategies, but instead allocated roughly 90% of all new state tax revenues to Proposition 98, thus increasing the GAP funding percentage from 32.19% to 53.08% and paying down the wall of debt. However, as a precaution, this is only a proposal and as in previous years, these projections are subject to change depending on the prerogative of the Governor and the State Legislature. We won't know the true budget until mid-June, after the Legislature has approved the budget.

The District Draft Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of \$984,311. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Draft Preliminary Budget should be considered a "financial snapshot" on the date it is presented to the Public and Board of Trustees.

The Draft Preliminary Budget has been developed without the benefit of knowing the State's final budget for education. As variables change, budget revisions are made throughout the course of the year. The 2015-2016 Draft Preliminary Budget is presented using the following assumptions:

**REVENUE ASSUMPTIONS:**

1. Additional \$548,138 LCFF GAP Funding (32.19% to 53.08%);
2. Decrease in LCFF Base Funding of \$170,105 due to declining ADA;
3. COLA adjustment from 1.58% to 1.02%;
4. Decrease of one-time funding (PEP, First 5 Shasta and Common Core);
5. Mandated Block Grant revenue is projected at \$28 per K-8 ADA and \$56 per 9-12 ADA;
6. Lottery is projected at \$162 per ADA: \$128 unrestricted; \$34 restricted;
7. Beginning Balance base on prior year's Estimated Actuals Ending Balance.

**EXPENDITURE ASSUMPTIONS:**

1. LCAP priorities funded;
2. Prior year unfilled vacancies added back in;
3. Step and Column salary increases included;
4. Salary driven benefits budgeted according to staff changes;
5. Worker's Compensation rate increased from 3.09% to 3.71%;
6. State Unemployment rate increased from .05% to .08%;
7. STRS employer contribution increased from 8.88% to 10.73%;
8. PERS employer contribution increased from 11.771% to 11.847%;
9. Routine Restricted Maintenance contribution increased from 1% to 3%.

For future consideration, the maintenance factor is getting close to being met, once met, the factor for schools will return to 40% of new revenues. The LCFF is a commitment to make up the deficit factor and cuts for schools by 2021. It is thought that full implementation of the LCFF funding could happen earlier than 2020-2021. The Governor remains committed to the LCFF and LCAP process. State revenues continue to strengthen, with all but a few deferrals completely eliminated. This helps with cash flow as that has been a constant issue with the implementation of deferrals. The constant concern with the budget is declining ADA and the district is committed to finding solutions to improve student attendance.

The complete set of state required forms is quite voluminous and will be presented at the June 24<sup>th</sup> Board Meeting with the Preliminary Budget Adoption presentation.

**GATEWAY UNIFIED SCHOOL DISTRICT**  
**June 10, 2015**

	2015-2016 DRAFT PRELIMINARY BUDGET		
	UNRESTRICTED	RESTRICTED	TOTAL
<b>REVENUES</b>			
LCFF	21,771,973	0	21,771,973
Federal Revenues	27,000	3,180,902	3,207,902
Other State Revenues	396,503	494,431	890,934
Other Local Revenues	405,915	2,455,201	2,861,116
Contributions	(2,840,734)	2,840,734	0
<b>TOTAL REVENUES</b>	<b>19,760,657</b>	<b>8,971,268</b>	<b>28,731,925</b>
<b>EXPENDITURES</b>			
Certificated Salaries	8,745,209	2,530,198	11,275,407
Classified Salaries	3,455,513	2,328,814	5,784,327
Employee Benefits	4,237,919	1,424,871	5,662,790
Books and Supplies	1,481,506	585,720	2,067,226
Services, Other Operating Exp	2,523,879	2,165,093	4,688,972
Capital Outlay	31,230	280,000	311,230
Other Outgo	598,304	67,012	665,316
Transfer of Indirect/Direct Support	(202,326)	141,326	(61,000)
<b>TOTAL EXPENDITURES</b>	<b>20,871,234</b>	<b>9,523,034</b>	<b>30,394,268</b>
<b>EXCESS(DEFICIENCY)OF REVENUES</b>	<b>(1,110,577)</b>	<b>(551,766)</b>	<b>(1,662,343)</b>
<b>OTHER FINANCING SOURCES IN</b>	203,161	474,871	678,032
<b>OTHER FINANCING SOURCES OUT</b>	0	0	0
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>(907,416)</b>	<b>(76,895)</b>	<b>(984,311)</b>
<b>BEGINNING BALANCE JULY 1, 2015</b>	7,994,461	1,541,081	9,535,542
<b>ENDING FUND BALANCE</b>	<b>7,087,045</b>	<b>1,464,186</b>	<b>8,551,231</b>
<b>Components of Ending Fund Balance</b>			
Revolving Cash	11,900	0	11,900
Economic Uncertainties	5,174,217	0	5,174,217
Board Designated/Assigned	1,900,928	0	1,900,928
Designated Unrealized Gains	0	0	0
Restricted	0	1,464,186	1,464,186
Undesignated	0	0	0

**2015-16 SECOND INTERIM  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2015-16 Projected			2016-17 Projected			2017-18 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	21,771,973	0	21,771,973	21,663,250	1,110,906	22,774,156	21,948,797	1,096,600	23,045,397
Federal Revenues	8100 - 8299	27,000	3,180,902	3,207,902	0	3,180,902	3,180,902	0	3,180,902	3,180,902
Other State Revenues	8300 - 8599	396,503	494,431	890,934	373,697	488,373	862,070	369,999	487,391	857,390
Other Local Revenues	8600 - 8799	405,915	2,455,201	2,861,116	407,399	1,333,550	1,740,949	408,898	1,333,550	1,742,448
Interfund Transfers In	8910 - 8929	203,161	474,871	678,032	86,395	458,964	545,359	51,608	469,520	521,128
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,840,734)	2,840,734	0	(2,852,305)	2,852,305	0	(3,135,604)	3,135,604	0
<b>TOTAL REVENUES</b>		<b>19,963,818</b>	<b>9,446,139</b>	<b>29,409,957</b>	<b>19,678,436</b>	<b>9,425,000</b>	<b>29,103,436</b>	<b>19,643,698</b>	<b>9,703,567</b>	<b>29,347,265</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,745,209	2,530,198	11,275,407	8,696,058	2,530,198	11,226,256	8,734,359	2,555,500	11,289,859
Classified Salaries	2000 - 2999	3,455,513	2,328,814	5,784,327	3,455,513	2,313,599	5,769,112	3,490,068	2,321,672	5,811,740
Employee Benefits	3000 - 3999	4,237,919	1,424,871	5,662,790	4,259,072	1,489,754	5,748,826	4,420,676	1,626,552	6,047,228
Step and Column		0	0	0	143,616	58,000	201,616	147,927	59,888	207,815
Books and Supplies	4000 - 4999	1,481,506	585,720	2,067,226	1,492,822	568,868	2,061,690	1,705,520	568,868	2,274,388
Services, Other Operating Expenses	5000 - 5999	2,523,879	2,165,093	4,688,972	2,282,460	2,160,093	4,442,553	2,282,460	2,160,093	4,442,553
Capital Outlay	6000 - 6599	31,230	280,000	311,230	31,230	120,000	151,230	31,230	120,000	151,230
Direct Support / Indirect Costs	7300 - 7399	(202,326)	141,326	(61,000)	(202,326)	141,326	(61,000)	(202,326)	141,326	(61,000)
Other Outgo	7100 - 7499	164,436	36,535	200,971	152,785	36,535	189,320	152,785	36,535	189,320
Interfund Transfers Out	7610 - 7629	433,868	30,477	464,345	417,961	30,477	448,438	428,517	30,477	458,994
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>20,871,234</b>	<b>9,523,034</b>	<b>30,394,268</b>	<b>20,729,191</b>	<b>9,448,850</b>	<b>30,178,041</b>	<b>21,191,216</b>	<b>9,620,911</b>	<b>30,812,127</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>(907,416)</b>	<b>(76,895)</b>	<b>(984,311)</b>	<b>(1,050,755)</b>	<b>(23,850)</b>	<b>(1,074,605)</b>	<b>(1,547,518)</b>	<b>82,656</b>	<b>(1,464,862)</b>
<b>BEGINNING BALANCE</b>		<b>7,994,461</b>	<b>1,541,081</b>	<b>9,535,542</b>	<b>7,087,045</b>	<b>1,464,186</b>	<b>8,551,231</b>	<b>6,036,290</b>	<b>1,440,336</b>	<b>7,476,626</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>7,087,045</b>	<b>1,464,186</b>	<b>8,551,231</b>	<b>6,036,290</b>	<b>1,440,336</b>	<b>7,476,626</b>	<b>4,488,772</b>	<b>1,522,992</b>	<b>6,011,764</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	5,174,217	-	5,174,217	5,130,267	-	5,130,267	4,476,872	-	4,476,872
Board Designated/Assigned	1,900,928	-	1,900,928	894,123	-	894,123	-	-	-
Restricted	-	1,464,186	1,464,186	-	1,440,336	1,440,336	-	1,522,992	1,522,992
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>7,087,045</b>	<b>1,464,186</b>	<b>8,551,231</b>	<b>6,036,290</b>	<b>1,440,336</b>	<b>7,476,626</b>	<b>4,488,772</b>	<b>1,522,992</b>	<b>6,011,764</b>

**% EUR to Expenditures** 23.28%

**19.96%**

**14.53%**

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert, Undesign, Bd Design  
Change**

7,075,145	-	7,075,145	6,024,390	-	6,024,390	4,476,872	-	4,476,872
		N/A			(1,050,755)			(1,547,518)

Funded LCFF ADA

2326.69

2274.16

2252.33

District: Gateway Unified School District  
 CDS #: 45-75267

**Adopted Budget  
 2015-16 Budget Attachment  
 Balances Above Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves**

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>				
Objects 9780/9789/9790				
Form	Fund	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
01	General Fund/County School Service Fund	\$7,075,145.00	\$6,024,390.00	\$4,476,872.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$7,075,145.00	\$6,024,390.00	\$4,476,872.00
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$911,828.00	\$905,341.00	\$924,364.00
Remaining Balance to Substantiate Need		\$6,163,317.00	\$5,119,049.00	\$3,552,508.00

<b>Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties</b>					
Form	Fund	Description of Need	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of at least 17% of total general fund expenditures	\$4,262,389.00	\$4,224,926.00	\$3,552,508.00
01	General Fund/County School Service Fund	2016-17 ADA Decline	\$108,723.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	2017-18 Gap Funding	\$285,549.00	\$285,549.00	\$0.00
01	General Fund/County School Service Fund	Lottery Funds - Supplemental Materials	\$93,783.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Deferred Maintenance	\$168,756.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	EPA Funds	\$26,240.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Forest Reserve - Replacement Equipment	\$361,357.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Computer Replacement	\$107,502.00	\$117,502.00	\$0.00
01	General Fund/County School Service Fund	Classroom Furnishing Replacement	\$30,943.00	\$30,943.00	\$0.00
01	General Fund/County School Service Fund	Mandated Costs	\$671,687.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	MAA - Site Funded Needs	\$46,388.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Bus Replacement	\$0.00	\$460,129.00	\$0.00
Total of Substantiated Needs			\$6,163,317.00	\$5,119,049.00	\$3,552,508.00

**Remaining Unsubstantiated Balance** \$0.00                      \$0.00                      \$0.00

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

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
June 10, 2015**

**CAFETERIA:**

2015-2016 Projected Ending Balance: **\$56,766**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2015-2016 Projected Ending Balance: **\$229,680**

**BUILDING FUND:**

2015-2016 Projected Ending Balance: **\$164,889**

**CAPITAL FACILITES FUND:**

2015-2016 Projected Ending Balance: **\$924,868**

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

2015-2016 Projected Ending Balance: **\$0**

**BOND INTEREST AND REDEMPTION FUND:**

2015-2016 Projected Ending Balance: **\$2,484,225**

**FOUNDATION TRUST FUND:**

2015-2016 Projected Ending Balance: **\$259,403**

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	19,746,936.00	0.00	19,746,936.00	21,771,973.00	0.00	21,771,973.00	10.3%
2) Federal Revenue		8100-8299	29,272.00	2,711,267.00	2,740,539.00	27,000.00	3,180,902.00	3,207,902.00	17.1%
3) Other State Revenue		8300-8599	562,589.00	600,623.00	1,163,212.00	396,503.00	494,431.00	890,934.00	-23.4%
4) Other Local Revenue		8600-8799	942,501.00	2,505,073.00	3,447,574.00	405,915.00	2,455,201.00	2,861,116.00	-17.0%
5) TOTAL, REVENUES			21,281,298.00	5,816,963.00	27,098,261.00	22,601,391.00	6,130,534.00	28,731,925.00	6.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	8,417,742.00	2,335,731.00	10,753,473.00	8,745,209.00	2,530,198.00	11,275,407.00	4.9%
2) Classified Salaries		2000-2999	3,094,177.00	2,130,683.00	5,224,860.00	3,455,513.00	2,328,814.00	5,784,327.00	10.7%
3) Employee Benefits		3000-3999	3,833,335.00	1,288,192.00	5,121,527.00	4,237,919.00	1,424,871.00	5,662,790.00	10.6%
4) Books and Supplies		4000-4999	1,312,561.00	762,425.00	2,074,986.00	1,481,506.00	585,720.00	2,067,226.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,078,045.00	1,986,116.00	4,064,161.00	2,523,879.00	2,165,093.00	4,688,972.00	15.4%
6) Capital Outlay		6000-6999	20,520.00	125,000.00	145,520.00	31,230.00	280,000.00	311,230.00	113.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	565,178.00	32,992.00	598,170.00	164,436.00	36,535.00	200,971.00	-66.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(272,437.00)	217,540.00	(54,897.00)	(202,326.00)	141,326.00	(61,000.00)	11.1%
9) TOTAL, EXPENDITURES			19,049,121.00	8,878,679.00	27,927,800.00	20,437,366.00	9,492,557.00	29,929,923.00	7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			2,232,177.00	(3,061,716.00)	(829,539.00)	2,164,025.00	(3,362,023.00)	(1,197,998.00)	44.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	231,309.00	0.00	231,309.00	203,161.00	474,871.00	678,032.00	193.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	433,868.00	30,477.00	464,345.00	New
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	(2,838,252.00)	2,838,252.00	0.00	(2,840,734.00)	2,840,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,606,943.00)	2,838,252.00	231,309.00	(3,071,441.00)	3,285,128.00	213,687.00	-7.6%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(374,766.00)	(223,464.00)	(598,230.00)	(907,416.00)	(76,895.00)	(984,311.00)	64.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,173,729.00	1,764,545.00	9,938,274.00	7,994,461.00	1,541,081.00	9,535,542.00	-4.1%
b) Audit Adjustments		9793	195,498.00	0.00	195,498.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,369,227.00	1,764,545.00	10,133,772.00	7,994,461.00	1,541,081.00	9,535,542.00	-5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,369,227.00	1,764,545.00	10,133,772.00	7,994,461.00	1,541,081.00	9,535,542.00	-5.9%
2) Ending Balance, June 30 (E + F1e)			7,994,461.00	1,541,081.00	9,535,542.00	7,087,045.00	1,464,186.00	8,551,231.00	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,541,081.00	1,541,081.00	0.00	1,464,186.00	1,464,186.00	-5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,121,249.00	0.00	3,121,249.00	1,900,928.00	0.00	1,900,928.00	-39.1%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,792,086.00	0.00	4,792,086.00	5,174,217.00	0.00	5,174,217.00	8.0%
Unassigned/Unappropriated Amount		9790	69,226.00	0.00	69,226.00	0.00	0.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	274,173.00
4035	NCLB: Title II, Part A, Teacher Quality	0.00	34,986.00
5640	Medi-Cal Billing Option	295,114.00	291,288.00
6230	California Clean Energy Jobs Act	233,919.00	0.00
6300	Lottery: Instructional Materials	346,679.00	327,334.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	16,779.00	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	5,708.00	0.00
9010	Other Restricted Local	642,882.00	536,405.00
Total, Restricted Balance		<u>1,541,081.00</u>	<u>1,464,186.00</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	945,000.00	945,000.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	206,570.00	187,400.00	-9.3%
5) TOTAL, REVENUES			1,231,570.00	1,212,400.00	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	457,047.00	453,968.00	-0.7%
3) Employee Benefits		3000-3999	163,721.00	161,743.00	-1.2%
4) Books and Supplies		4000-4999	566,710.00	557,500.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	50,848.00	47,420.00	-6.7%
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	54,897.00	61,000.00	11.1%
9) TOTAL, EXPENDITURES			1,293,223.00	1,281,631.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,653.00)	(69,231.00)	12.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,653.00)	(69,231.00)	12.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,048.00	129,395.00	-32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,048.00	129,395.00	-32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,048.00	129,395.00	-32.3%
2) Ending Balance, June 30 (E + F1e)			129,395.00	60,164.00	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	750.00	0.00	-100.0%
Stores		9712	17,300.48	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			111,344.52	60,164.00	-46.0%
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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	111,344.52	60,164.00
Total, Restricted Balance		111,344.52	60,164.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,309.00	213,687.00	-7.6%
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			(231,309.00)	(213,687.00)	-7.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(228,309.00)	(210,687.00)	-7.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	668,676.00	440,367.00	-34.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			668,676.00	440,367.00	-34.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			668,676.00	440,367.00	-34.1%
2) Ending Balance, June 30 (E + F1e)			440,367.00	229,680.00	-47.8%
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	440,367.00	229,680.00	-47.8%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,000.00	-33.3%
5) TOTAL, REVENUES			1,500.00	1,000.00	-33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	554.00	500.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	10,496.00	11,546.00	10.0%
6) Capital Outlay		6000-6999	554,805.00	3,787.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			615,855.00	15,833.00	-97.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(614,355.00)	(14,833.00)	-97.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(614,355.00)	(14,833.00)	-97.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,077.00	179,722.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,077.00	179,722.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,077.00	179,722.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			179,722.00	164,889.00	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	179,722.00	164,889.00	-8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,971.00	197,500.00	-1.2%
5) TOTAL, REVENUES			199,971.00	197,500.00	-1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,895.00	10,000.00	-62.8%
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			26,895.00	10,000.00	-62.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			173,076.00	187,500.00	8.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,675.00	750.00	-72.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,675.00)	(750.00)	-72.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,401.00	186,750.00	9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,717.00	738,118.00	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,717.00	738,118.00	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,717.00	738,118.00	30.0%
2) Ending Balance, June 30 (E + F1e)			738,118.00	924,868.00	25.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	738,118.00	924,868.00	25.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,193.00	New
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	2,193.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10.00	(2,183.00)	-21930.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10.00	(2,183.00)	-21930.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,173.00	2,183.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,173.00	2,183.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,173.00	2,183.00	0.5%
2) Ending Balance, June 30 (E + F1e)			2,183.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,183.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,858.00	38,900.00	-13.3%
4) Other Local Revenue		8600-8799	2,223,433.00	2,234,650.00	0.5%
5) TOTAL, REVENUES			2,268,291.00	2,273,550.00	0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,501,149.00	1,878,313.00	25.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,501,149.00	1,878,313.00	25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			767,142.00	395,237.00	-48.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			767,142.00	395,237.00	-48.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,321,846.00	2,088,988.00	58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,321,846.00	2,088,988.00	58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,321,846.00	2,088,988.00	58.0%
2) Ending Balance, June 30 (E + F1e)			2,088,988.00	2,484,225.00	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,088,988.00	2,484,225.00	18.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,886.00	12,468.00	-94.1%
5) TOTAL, REVENUES			212,886.00	12,468.00	-94.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	44,421.00	34,732.00	-21.8%
5) Services and Other Operating Expenses		5000-5999	2,000.00	0.00	-100.0%
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			46,421.00	34,732.00	-25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			166,465.00	(22,264.00)	-113.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			166,465.00	(22,264.00)	-113.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	115,202.00	281,667.00	144.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,202.00	281,667.00	144.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			115,202.00	281,667.00	144.5%
2) Ending Net Position, June 30 (E + F1e)			281,667.00	259,403.00	-7.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	281,667.00	259,403.00	-7.9%