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

43 69450 0000000 Form CB

NNUAL BUDGET REPORT: ly 1, 2015 Budget Adoption	
Insert "X" in applicable boxes:	
necessary to implement the Local Control and Accountability F will be effective for the budget year. The budget was filed and	lan (LCAP) or annual update to the LCAP that adopted subsequent to a public hearing by the
recommended reserve for economic uncertainties, at its public	hearing, the school district complied with
Budget available for inspection at:	Public Hearing:
Place: District Office - Business Office Date: June 09, 2015	Place: District Office - Board Room Date: June 09, 2015 Time: 07:00 PM
Adoption Date: June 23, 2015 Signed: Clerk/Secretary of the Governing Board (Original signature required)	
(Origina digitatio required)	
Contact person for additional information on the budget report	3:
Name: Joanne Chin	Telephone: 408-283-6087
Title: Director of Fiscal Services	E-mail: joanne.chin@fmsd.org
	Insert "X" in applicable boxes: This budget was developed using the state-adopted Criteria an necessary to implement the Local Control and Accountability P will be effective for the budget year. The budget was filed and a governing board of the school district pursuant to Education Co 52062. If the budget includes a combined assigned and unassigned er recommended reserve for economic uncertainties, at its public the requirements of subparagraphs (B) and (C) of paragraph (2 Section 42127. Budget available for inspection at: Place: District Office - Business Office Date: June 09, 2015 Adoption Date: June 23, 2015 Clerk/Secretary of the Governing Board (Original signature required) Contact person for additional information on the budget reports Name: Joanne Chin

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.

CRITER	IA 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.	х	

July 1 Budget 2015-16 Budget Workers' Compensation Certification

ANN	JAL CERTIFICATION REGARDING SELF-INS	SURED WORKERS	5' COMPENSATION CLAIMS	
insure to the gove decid	pant to EC Section 42141, if a school district, elect for workers' compensation claims, the super governing board of the school district regarding board annually shall certify to the county seed to reserve in its budget for the cost of those	rintendent of the so ng the estimated ac superintendent of s	chool district annually shall provide in ccrued but unfunded cost of those cl	nformation aims. The
To th	e County Superintendent of Schools:			
*	Our district is self-insured for workers' compen Section 42141(a):	isation claims as de	efined in Education Code	
	Total liabilities actuarially determined:		\$	_
	Less: Amount of total liabilities reserved in bud	iget:	\$	_
	Estimated accrued but unfunded liabilities:		\$ 0.00	
	This school district is self-insured for workers' of through a JPA, and offers the following information		ms	_
(<u>X</u>) Signed	This school district is not self-insured for worked Clerk/Secretary of the Governing Board (Original signature required)	ers' compensation	claims. Date of Meeting: 6/23/15	
	For additional information on this certification,	please contact:		
Name:	Joanne Chin			
Γitle:	Director of Fiscal Services			
Telephone:	408-283-6087			
-mail·	ioanne chin@fmsd org			

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

RITER	IA AND STANDARDS (conti	nued)	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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	Х	
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.		х
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.		х
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.	х	
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.	х	
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.	х	

IPPLE	MENTAL 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)?	х	
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

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

JPPLE	MENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		If yes, do benefits continue beyond age 65?		Х
		 If yes, are benefits funded by pay-as-you-go? 		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		х
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		Х
	_	Classified? (Section S8B, Line 1)		Х
		Management/supervisor/confidential? (Section S8C, Line 1)		Х
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? 		х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 2	3, 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

DITIO	ONAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
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?		х
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	

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

DDITIO	ONAL FISCAL INDICATORS (co	ontinued)	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?	х	
8A	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).	х	
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?		х

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

10007		THE PARTY OF THE P	"House,"	MALE TOWNS THE TAXABLE PROPERTY OF THE PARTY			1000 D 1000		
			2014	2014-15 Estimated Actuals	S)		Zulo-lo budget	With the second	
		Object	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Description A. REVENUES	sanoa aninosay	2000	Constitution of the Consti		ATTENDED IN THE PERSON IN THE				
		8010-8099	69.825.634.00	727,360.00	70,552,994.00	78,783,508.00	520,528.00	79,304,036.00	12.4%
1) ECFF Sources		8100-8299	0.00	4,769,113.23	4,769,113.23	0.00	5,003,880.00	5,003,880.00	4.9%
Z) redetal neveline		8300-8599	2.037.825.06	2,867,721.99	4,905,547.05	2,912,991.00	2,783,651.00	5,696,642.00	16.1%
Other State Revenue Other State Describe		8600-8799	2.845,890.00	2,940,547.89	5,786,437.89	2,696,298.00	1,590,633.00	4,286,931.00	-25.9%
4) OTHER LOCAL REVENUE 5) TOTAL REVENUES			74,709,349.06	11,304,743.11	86,014,092.17	84,392,797.00	9,898,692.00	94,291,489.00	9.6%
B. EXPENDITURES	TOTAL CONTROL								11.014.0
4) California		1000-1999	35,434,335.00	7,021,028.00	42,455,363.00	36,596,423.00	7,303,802.00	43,900,225.00	3.4%
1) Cetulicated Galarice		2000-2999	7,318,034.15	4,530,313.00	11,848,347.15	8,143,613.00	4,588,120.00	12,731,733.00	7.5%
4) Crassilled Caralles		3000-3999	12,828,201.69	3,536,925.00	16,365,126.69	13,844,407.00	3,993,156.00	17,837,563.00	%0.6
a) Linkloyee Deficies		4000-4999	2,082,599.04	1,392,746.77	3,475,345.81	1,955,489.00	950,362.00	2,905,851.00	-16.4%
4) DOORS and Orthor Operating Expenditures		5000-5999	4,827,970.00	6,323,615.97	11,151,585.97	6,031,782.00	5,231,770.00	11,263,552.00	1.0%
6) Canital Outlav		6669-0009	1,285,877.47	174,065.56	1,459,943.03	285,000.00	00.0	285,000.00	-80.5%
7) Other Outgo (excluding Transfers of Indirect		7100-7299	1,647,427.00	403,716.56	2,051,143.56	1,773,573.00	193,300.00	1,966,873.00	4.1%
ov Other Outro - Transfers of Indirect Costs		7300-7399	(501,480.00)	188,712.00	(312,768.00)	(440,444.00)	146,288.00	(294,156.00)	-6.0%
9) Cities Original Cargon Francisco Company			64,922,964.35	23,571,122.86	88,494,087.21	68,189,843.00	22,406,798.00	90,596,641.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	11.11.11.11		9,786,384.71	(12,266,379,75)	(2,479,995.04)	16,202,954.00	(12,508,106.00)	3,694,848.00	-249.0%
D. OTHER FINANCING SOURCES/USES		111							
1) Interfund Transfers a) Transfers In		8900-8929	00.0	0.00	00:00	00:0	0.00	00.0	0.0%
b) Transfers Out		7600-7629	00.0	0.00	0.00	00.00	0.00	00.00	0.0%
2) Other Sources/Uses		8930-8979	1,498,975.51	174,065.56	1,673,041.07	00.00	0.00	00:00	-100.0%
a) controcs		7630-7699	0.00	0.00	00:00	00.0	0.00	00:0	0.0%
u) Oses		8980-8999	(11,227,464.00)	11,227,464.00	00:00	(12,508,106.00)	12,508,106.00	0.00	0.0%
a) Continuounos A) TOTAL OTHER FINANCING SOURCES/USES	S			11,401,529.56	1,673,041.07	(12,508,106.00)	12,508,106.00	00.0	-100.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

				Experior de object	The state of the s	CHARLES			
MONTH. MAKENT. LEASTHER. LEASTHER.			201	2014-15 Estimated Actuals	S	WENGELAND.	2015-16 Budget		
		Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description E. NET INCREASE (DECREASE) IN FUND	vesource conce		00 000 4.3	(05 / 950 / 40)	(806 953 97)	3 694 848 00	0.00	3,694,848.00	-557.9%
BALANCE (C + D4)	AND THE PROPERTY OF THE PARTY O		27.086,16	(61.000,400)	1,000,000	2000	- 14.000 P. T.	erfavor.	
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	6,971,002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
b) Audit Adiustments		9793	0.00	00:00	00'0	0.00	0.00	0.00	%0.0
b) Audit Augustina (E1s + E1b)			6,971,002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
		9795	00:00	0.00	0.00	00.0	0.00	0.00	%0.0
d) Other Restatements		9	6.971.002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
e) Adjusted Beginning Balance (FIC+FIU)			7 028 899 10	1,483,000,00	8,511,899.10	10,723,747.10	1,483,000.00	12,206,747.10	43.4%
2) Ending Balance, June 30 (E + F1e)									
a) Nonspendable		9711	25.000,00	0.00	25,000.00	25,000.00	00'0	25,000.00	%0.0
Kevolving Cash		0713	42 387 44	00.00	42,387.44	42,387.44	00.00	42,387.44	0.0%
Stores		0775	534 304 53	000	534.394.53	534,394.53	00.0	534,394.53	0.0%
Prepaid Expenditures		9713	00.0	00.0	0.00	0.00	00:00	00'0	0.0%
All Others		97.13	DO O	1 483 000.00	1.483.000.00	00:0	1,483,000.00	1,483,000.00	0.0%
b) Restricted c) Committed		Pr b				00 0	e c c	00.0	%0.0
Stabilization Arrangements		9750	0.00	00.0	00.0	000	00:0	0.00	0.0%
Other Commitments		9760	0.0	DO O	00.0				
d) Assigned			ļ		6	c c	00.0	00 0	%0:0
Other Assignments		9780	0.00	000	00.00	20.0	3		
e) Unassigned/unappropriated						000000000000000000000000000000000000000	S	2 717 899 DI	2.4%
Reserve for Economic Uncertainties		9789	2,654,823.00	000	2,654,823.00	2,717,899.00	00.0	00000011177	à
Unassigned/Unappropriated Amount	SHOWN.	9230	3,772,294.13	0.00	3,772,294.13	7,404,066.13	0.00	7,404,000.13	90.370

% Diff Column C& F

Franklin-McKinley Elementary Santa Clara County

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

THE PROPERTY THE P		201	2014-15 Estimated Actuals	S		2015-16 Budget	TO THE PARTY OF TH
	Object	cted	Restricted	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Description Resource Codes	cones	(H)					
G. ASSETS							
1) Cash a) in County Treasury	9110	0.00	00:0	0.00			
1) Fair Value Adjustment to Cash in County Treasury	9111	00:0	00'0	0.00			
b) in Banks	9120	0.00	00:00	0.00			
c) in Revolving Fund	9130	0.00	00'0	0.00			
d) with Fiscal Agent	9135	0.00	0.00	0.00			
e) collections awaiting deposit	9140	0.00	00.00	00.00			
2) Investments	9150	0.00	0.00	0.00			
3) Accounts Receivable	9200	0.00	00.00	00.00			
4) Due from Grantor Government	9290	0.00	0.00	0.00			
5) Due from Other Funds	9310	0.00	0.00	0.00			
) Stores	9320	0.00	0.00	00'0			
7) Prepaid Expenditures	9330	0.00	00.0	0.00			
8) Other Current Assets	9340	0.00	0.00	0.00			
9) TOTAL. ASSETS	, and the same of	0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES			95.50				
1) Deferred Outflows of Resources	9490	0.00	00.00	00.0			
2) TOTAL, DEFERRED OUTFLOWS	- TOTAL STATE OF THE STATE OF T	0.00	00'0	00'0			
I. LIABILITIES							
1) Accounts Payable	9500	0.00	00.00	0.00			
2) Due to Grantor Governments	9590	0.00	00.00	00.0			
3) Due to Other Funds	9610	0.00	00:00	00'0			
4) Current Loans	9640	0.00	00.00	0.00			
5) Unearned Revenue	9650	0.00	00:00	0.00			
6) TOTAL, LIABILITIES	ALEXAND	00.00	00'0	0.00			
J. DEFERRED INFLOWS OF RESOURCES							
1) Deferred Inflows of Resources	0696	0.00		00.00			
2) TOTAL, DEFERRED INFLOWS	TILL THE COLUMN TO THE COLUMN	0.00	0.00	00.0			
K. FUND EQUITY							
Ending Fund Balance, June 30		0.00	0.00	0.00			
Cathornia Dept of Education SACS Financial Reporting Software - 2015.1.0 File: fund-a (Rev 01/13/2015)			Page 3				Printed: 6/12/20

Unrestricted and Restricted Expenditures by Object July 1 Budget General Fund

-28.4% 0.0% %0.0 12.1% 0.0% %0.0 %0.0 0.0% 0.0% 0.0% %0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 21.6% 0.0% 0.0% 0.0% 0.0% % Diff Column C & F 0.00 (4,440,966.00) 0.00 0.00 (1,126,858.00)0.00 0.0 0.00 520,528.00 80.0 0.00 0.00 83,224,474.00 50,429,983.00 0.00 19,338,019.00 1,531,870.00 2,734,835.00 0.00 129,339.00 65,879.00 10,121,407.00 Total Fund col. D + E (F) 0.00 0.0 0.00 0.00 0.00 0.00 0.00 800 520,528.00 0.00 800 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2015-16 Budget Restricted (E) 0.00 0.00 (1,126,858.00) 9.08 0.00 (4,440,966.00)83,224,474.00 1,531,870.00 0.00 65,879.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 50,429,983.00 10,121,407.00 129,339.00 19,338,019.00 2,734,835.00 Unrestricted 9 (4,440,966.00) (1,126,858.00)0.00 0.00 727,360.00 0.00 0.0 0.00 0.00 74,266,600.00 0.00 129,339.00 0.0 90.0 2,734,835.00 0.0 0.0 41,472,109.00 10,121,407.00 19,338,019.00 1,531,870.00 65,879.00 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 727,360.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 Restricted (4,440,966.00)0.00 (1,126,858.00)0.00 0.00 0.00 0.0 0.0 0.00 0.00 74,266,600.00 0.00 0.00 0.00 19,338,019.00 1,531,870.00 0.00 2,734,835.00 65,879.00 41,472,109.00 10,121,407.00 129,339.00 Unrestricted Object Codes 8096 8099 8097 8012 8019 8029 8042 8043 8044 8045 8047 8048 8081 8082 8089 8091 8091 8011 8022 3021 8041 Resource Codes All Other 0000 Transfers to Charter Schools in Lieu of Property Taxes Education Protection Account State Aid - Current Year LCFF/Revenue Limit Transfers - Prior Years Community Redevelopment Funds (SB 617/699/1992) Education Revenue Augmentation Fund (ERAF) Other Subventions/In-Lieu Taxes Miscellaneous Funds (EC 41604) Royalties and Bonuses Unrestricted LCFF Transfers Penalties and Interest from Delinquent Taxes All Other LCFF Transfers Current Year Homeowners' Exemptions Property Taxes Transfers Principal Apportionment State Aid - Current Year Subtotal, LCFF Sources Unsecured Roll Taxes State Aid - Prior Years County & District Taxes Less: Non-LCFF (50%) Adjustment Fax Relief Subventions Other In-Lieu Taxes Supplemental Taxes Secured Roll Taxes Prior Years' Taxes Timber Yield Tax LCFF Transfers CFF SOURCES Current Year Description

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California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: fund-a (Rev 01/13/2015)

Franklin-McKinley Elementary Santa Clara County			Unrestr	July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object				43 69	43 69450 0000000 Form 01
11000	MARKET.		201	2014-15 Estimated Actuals	8		2015-16 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Description	Kesource Codes	Sanon	69.825.634.00	727,360.00	70,552,994.00	78,783,508.00	520,528.00	79,304,036.00	12.4%
FEDERAL REVENUE									
		8110	00.00	0.00	0.00	00'0	00.00	0.00	%0.0
Maintenance and Operations		2 2 2	00 0	1,453,836.00	1,453,836.00	00'0	1,413,397.00	1,413,397.00	-2.8%
Special Education Entitlement		2 6	000	315 147 00	315.147.00	00'0	304,981.00	304,981.00	-3.2%
Special Education Discretionary Grants		2010	800	00.0	0:00	00:0	00.00	00:00	%0.0
Child Nutrition Programs		0220	000	000	00:0	0.00	00'0	0.00	0.0%
Forest Reserve Funds		0200	000	00'0	0.00	0.00	00:00	0.00	%0.0
Flood Control Funds		0270	000	00'0	0.00	0.00	00:0	0.00	%0.0
Wildlife Reserve Funds		0200	00.0	00.0	0.00	0.00	0.00	0.00	%0.0
FEMA		020	00 0	00 0	00:00	0.00	00.00	0.00	%0.0
Interagency Contracts Between LEAs Pass-Through Revenues from		0700	o co	000	00.0	00:00	0.00	0.00	%0.0
Federal Sources NCLB: Title I, Part A, Basic Grants Low-		7020	000	1 952 726 95	1 952 726 95		2,270,000.00	2,270,000.00	16.2%
Income and Neglected	3010	0629		1,100,1			000	00 0	%0.0
Programs	3025	8290		00.00	0.00		0000	560 859 00	
NCLB: Title II, Part A, Teacher Quality	4035	8290		460,859.00	460,859.00		00.800		
NCLB: Title III, Immigrant Education	4201	8290		00.0	0.00		0.00	0.00	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

THE PARTY TO STATE OF	AND THE PROPERTY OF THE PROPER		2014-	2014-15 Estimated Actuals	6	Alexandria (Marketta (Mark	2015-16 Budget		
		Object	cted	Restricted	Total Fund col. A + B	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
	Resource Codes	Codes	₹	(a)	(2)		454 E43 00	45464300	-216%
(LEP) Student Program	4203	8290		580,229.98	260,223.36		0.000		
NCLB: Title V, Part B, Public Charter	4610	8290		0.00	0.00		0.00	0.00	%0.0
Schools Graff, Trogram (1 Coc.)	3199, 4036-4126,	8290		6,313.55	6,313.55		00.00	00'0	-100.0%
Other No Child Left Bening Vocational and Applied	2.00						00 0	00 0	%00
Technology Education	3500-3699	8290		0.00	0.00		00.0	00 0	%0 0
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00	C	00.0	00.0	-100 0%
All Other Federal Revenue	All Other	8290	00:00	0.75	0.75	0.00	00.0	5 003 880 00	7 6%
TOTAL, FEDERAL REVENUE			00:00	4,769,113.23	4,769,113.23	0.00	5,003,880.00	3,003,000,0	70
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement	6360	8341		00:00	0.00		00.00	0.00	%0.0
Current Year	6360	8319		00.00	00:00		00.00	0.00	%0.0
Prior Years Special Education Master Plan				000	Ç.		00.0	0.00	0.0%
Current Year	6500	8311		00.0	00.0		0.00	00:00	0.0%
Prior Years	6500	8319	8	000	00.0	00:0	00:00	00.0	%0.0
All Other State Apportionments - Current Year	All Other	0311	8 6	000	00:00	00:0	00:00	00.0	0.0%
All Other State Apportionments - Prior Years	All Officer	5 CO	8 6	00.0	00.0	000	00:00	0.00	%0.0
Child Nutrition Programs		0250	00.0	00 0	848.247.00	1,789,103.00	0.00	1,789,103.00	110.9%
Mandated Costs Reimbursements		9560	1 143 610 06	335.884.99	1,479,495.05	1,077,888.00	286,314.00	1,364,202.00	-7.8%
Lottery - Unrestricted and instructional Materials Tax Relief Subventions		200							
Restricted Levies - Other		27	ÇÜ Ç	000	00.00	0.00	00.00	00:00	0.0%
Homeowners' Exemptions		8576	00.0	00.0	0.00	00:00	00'0	0.00	%0.0
Other Subventions/III-Lieu Taxes Pass-Through Revenues from				C C	00 0	00 0	00:00	00'0	0.0%
State Sources		8587	0.00	00:0	00.0		0:00	00:0	%0.0
School Based Coordination Program	7250	8590		2 046 000 00	2 016 000 00		2,016,000.00	2,016,000.00	%0.0
After School Education and Safety (ASES)	6010	9230		000	00.0		0.00	0.00	%0.0
Charter School Facility Grant	6030	0858		0000	800		0.00	0.00	%0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		00.0			ļ		
California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: fund-a (Rev 01/13/2015)				Page 6				Printed: 6/12/2015 10:20 AM	15 10:20 AN

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

				when the same in the		***************************************		The state of the s	
THE PROPERTY.	- CHARLES		2014	2014-15 Estimated Actuals	8	Little Control of the	2015-16 Budget	- Allenanter	
		, tolido	Inrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
	Resource Codes	Codes	(A)	(B)	(0)	(<u>0</u>)	(E)	(F)	က က
	6230	8590		00.0	0.00		0.00	00:0	%0.0
California Clean Energy Jobs Act	6240	8590		00.00	0.00		00.0	0.00	%0:0
Healthy Start	7240	8590		00.0	0.00		0.00	00.00	%0.0
American Indian Early Cilildinood Education	0.27	8500		00.0	0.00		0.00	00.0	%0.0
Specialized Secondary	1310								
School Community Violence Prevention Grant	7391	8590		00:00	00.0		0.00	00:0	%0:0
Ouality Education Investment Act	7400	8590		00:00	00:00		0.00	0.00	%0.0
Common Core State Standards	7405	8590		0.00	0.00		00:00	0.00	0.0%
Implementation All Other State Revenue	All Other	8590	45,968.00	515,837.00	561,805.00	46,000.00	481,337.00	527,337.00	-6.1%
TOTAL OTHER STATE REVENUE			2,037,825.06	2,867,721.99	4,905,547.05	2,912,991.00	2,783,651.00	5,696,642.00	16.1%

Secretary from the secretary of the secretary

Franklin-McKinley Elementary Santa Clara County

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

0.0% 0.0% 0.0% 0.0% 0.0% 0.0% -91.7% 0.0% 0.0% 0.0% %0.0 %0.0 0.0% 4.1% 0.0% 0.0% 0.0% 0.0% %0.0 0.0% 0.0% %0:0 % Diff Column C & F 90.0 0.00 0.00 0.00 10,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 424,877.00 200,149.00 20,000.00 0.00 0.00 1,161,864.00 1,000.00 Total Fund col. D + E (F) 0.00 2015-16 Budget Restricted (E) 0.00 0.0 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 200,149.00 0.00 10,500.00 000 1,161,864.00 0.00 424,877.00 20,000.00 0.00 0.00 1,000.00 0:00 Unrestricted e 0.00 1,000.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 408,048.00 200,149.00 20,000.00 125,770.92 0.00 0.00 0.00 0.00 0.00 0.00 1,161,864.00 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 115,270.92 0.00 0.0 0.00 0.00 Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10,500.00 0.00 0.0 200,149.00 20,000.00 800 900 408,048.00 0.00 0.00 0.00 1,000.00 000 0.0 1,161,864.00 Unrestricted Object Codes 8675 8672 8689 8691 8632 8639 8650 8671 8677 8681 8617 8629 8634 8660 8662 8615 8616 8618 8622 8625 8631 8621 Resource Codes Net Increase (Decrease) in the Fair Value Transportation Fees From Individuals Community Redevelopment Funds Not Subject to LCFF Deduction All Other Fees and Contracts Other Local Revenue Plus: Misc Funds Non-LCFF Sale of Equipment/Supplies Penalties and Interest from Delinquent Non-LCFF Mitigation/Developer Fees County and District Taxes Non-Resident Students OTHER LOCAL REVENUE Other Restricted Levies Secured Roll Von-Ad Valorem Taxes Supplemental Taxes (50%) Adjustment Adult Education Fees Interagency Services Prior Years' Taxes Sale of Publications Food Service Sales Leases and Rentals Fees and Contracts Other Local Revenue **Unsecured Roll** Parcel Taxes All Other Sales of Investments Description Other nterest

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: fund-a (Rev 01/13/2015)

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

			Daty .	- Apoliana and a short		THE PARTY OF THE P			
AND THE PERSON THE PER	- Mari		2014	2014-15 Estimated Actuals		" "YEAR".	2015-16 Budget		
			100KL		Total Fund			Total Fund	% Diff
	عواس مستسموا	Object	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. U + E (F)	Column C & F
Description	resonne animesu			The state of the s					ò
Pass-Through Revenues From		8697	00.00	0.00	0.00	0.00	00.0	00.00	%n.n
Local Sources		8699	1.044,329.00	1,011,383.97	2,055,712.97	877,908.00	0.00	877,908.00	-57.3%
All Other Local Revenue		8710	0.00	0.00	0.00	00:00	0.00	0.00	0.0%
Tuition		8781-8783	00.0	0.00	0.00	00.00	0.00	00.00	%0.0
All Other Transfers In Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		1,813,893.00	1,813,893.00		1,590,633.00	1,590,633.00	-12.3%
From Districts of Criaties Scrious	0000	8792		0.00	0.00		00.0	00.00	%0.0
From County Offices	0200	8703		0.00	0.00		0.00	0.00	%0.0
From JPAs	Onco	6					1	6	ò
ROC/P Transfers Erom Districts or Charter Schools	6360	8791		00.0	0.00		0.00	00.00	0.0%
	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8793		00:00	0.00		00.00	00.00	%0.0
From JPAS		3					c c	o o	%0.0
From Districts or Charter Schools	All Other	8791	00.0	0.00	0.00	0.00	0.00	00.0	
Offices	All Other	8792	00:0	00.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8793	0.00	00:00	00:00	00.00	0.00	0.00	%0.0
FIGHT OF THE PROPERTY OF THE P		8799	0.00	00:00	00:00	0.00	0.00	00'0	%0.0
All Office Transfers in 1911 All Outers			2 845 890 00	2 940 547 89	5,786,437.89	2,696,298.00	1,590,633.00	4,286,931.00	-25.9%
TOTAL, OTHER LOCAL REVENUE									1
TOTAL REVENUES			74,709,349.06	11,304,743.11	86,014,092.17	84,392,797.00	9,898,692.00	94,291,489.00	9.6%

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TOTAL, REVENUES

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

HATEL THE PROPERTY HATEL THE PRO		2014	2014-15 Estimated Actuals	S		2015-16 Budget		
	Object	cted	Restricted	Total Fund col. A + B	Unrestricted (B)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description Resource Codes	Codes	(A)	(a)		want.			
CERTIFICATED SALARIES			<u> </u>					·
e de de Comment de la commentant de la c	1100	29.528.335.00	6,097,512.00	35,625,847.00	30,393,695.00	6,705,599.00	37,099,294.00	4.1%
Certificated Leachers Salaries	5 6	1 201 530 00	205.314.00	1.406.844.00	1,196,812.00	167,057.00	1,363,869.00	-3.1%
Certificated Pupil Support Salaries	002	3 420 641 00	388.007.00	3,808,648.00	3,450,861.00	388,409.00	3,839,270.00	0.8%
Certificated Supervisors' and Administrators' Salaries	200	1 283 829 00	330,195.00	1,614,024.00	1,555,055.00	42,737.00	1,597,792.00	-1.0%
Other Certificated Salaries	202	00.020,002,1	7 024 028 00	42 455 363 00	36.596.423.00	7,303,802.00	43,900,225.00	3.4%
TOTAL, CERTIFICATED SALARIES		35,434,335.00	00:020,120,7	200000000000000000000000000000000000000				
CLASSIFIED SALARIES								,
Chacified Instructional Salaries	2100	313,049.00	2,155,140.00	2,468,189.00	406,693.00	2,181,423.00	2,588,116.00	4.9%
Classified fibring Carains	2200	3,217,256.00	875,273.00	4,092,529.00	3,591,428.00	877,055.00	4,468,483.00	9.2%
Classified Outpoil Calaries	2300	1.025.912.15	186,390.00	1,212,302.15	998,423.00	215,360.00	1,213,783.00	0.1%
Classified Supervisors and Administrators Salaries	2400		536,006.00	2,896,752.00	2,746,459.00	457,445.00	3,203,904.00	10.6%
Clerical, Technical and Office Salaries	2000	401 071 00	777.504.00	1,178,575.00	400,610.00	856,837.00	1,257,447.00	6.7%
Other Classified Salaries	2067	7 318 034 15	4.530,313.00	11,848,347.15	8,143,613.00	4,588,120.00	12,731,733.00	7.5%
TOTAL, CLASSIFIED SALARIES								
EMPLOYEE BENEFITS								-
301-3	3101-3102	3,145,670.00	628,482.00	3,774,152.00	3,938,832.00	809,116.00	4,747,948.00	25.8%
010	3201-3202	841,802.42	510,159.00	1,351,961.42	858,982.00	527,520.00	1,386,502.00	2.6%
PERS	3301-3302	1,093,899.95	459,343.00	1,553,242.95	1,118,038.00	467,574.00	1,585,612.00	2.1%
OASDI/Medicale/Alietinative	3401-3402	5 393 797.32	1,560,197,00	6,953,994.32	6,249,657.00	1,811,479.00	8,061,136.00	15.9%
Health and Welfare Benefits	3501.3502	21.760.58	6.124.00	27,884.58	21,433.00	5,689.00	27,122.00	-2.7%
Unemployment insurance	3601-3602	1,327,258.92	368,833.00	1,696,091.92	1,344,591.00	368,343.00	1,712,934.00	1.0%
Workers Compensation	3704-3702	991.142.00	0.00	991,142.00	300,307.00	00.00	300,307.00	-69.7%
OPEB, Allocated	3751_3752	0.00	00:00	00.0	0.00	0.00	0.00	%0.0
OPEB, Active Employees	3901-3902	12.870.50	3,787.00	16,657.50	12,567.00	3,435.00	16,002.00	-3.9%
Other Employee Benefits		12,828,201.69	3,536,925.00	16,365,126.69	13,844,407.00	3,993,156.00	17,837,563.00	%0.6
BOOKS AND SUPPLIES								w ₀
A A A A A A A A A A A A A A A A A A A	4100	0.00	68,000.00	68,000.00	0.00	0.00	00.00	
Approved Textbooks and Othe Common Marketing	4200	230,234.00	571,455.17	801,689.17	301,306.00	48,820.00	350,126.00	-56.3%
Materials and Supplies	4300	1,390,730.00	561,585.14	1,952,315.14	1,242,119.00	833,418.00	2,075,537.00	6.3%

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July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

THE		2014	2014-15 Estimated Actuals	6		2015-16 Budget	THE STATE OF THE S	
		- CANADA	. Andrews	Total Fund			Total Fund	% Diff
	Object	Unrestricted	Restricted	col. A + B	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C& F
Description Resource Codes	4400	461.635.04	191,706.46	653,341.50	412,064.00	68,124.00	480,188.00	-26.5%
Noncapitalized Equipment	4700	00.00	00:00	0.00	00:00	0.00	00.00	%0.0
Food TOTAL BOOKS AND SUPPLIES		2,082,599.04	1,392,746.77	3,475,345.81	1,955,489.00	950,362.00	2,905,851.00	-16.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subsorpaments for Services	5100	0.00	2,379,857.00	2,379,857.00	00.00	2,379,857.00	2,379,857.00	%0.0
Train of Onference	5200	158,121.00	129,874.10	287,995.10	159,394.00	125,220.00	284,614.00	-1.2%
I avei and Mambarehine	2300	26,903.00	8,000.00	34,903.00	36,208.00	100.00	36,308.00	4.0%
Dues and wember ampor	5400 - 5450	507,796.00	0.00	507,796.00	507,796.00	0.00	507,796.00	%0.0
Operations and Housekeeping Services	2500	863,746.00	40,000.00	903,746.00	757,048.00	40,000.00	797,048.00	-11.8%
Rentals, Leases, Repairs, and	2600	382,702.00	510,968.00	893,670.00	795,117.00	691,200.00	1,486,317.00	%8.99
Transfers of Direct Costs	5710	(789,435.00)	789,435.00	00.00	(723,874.00)	723,874.00	0.00	%0.0
Transfers of Direct Costs - Interfund	5750	(13,500.00)	0.00	(13,500.00)	(12,500.00)	0.00	(12,500.00)	-7.4%
Professional/Consulting Services and Operating Expenditures	5800	2,703,204.00	2,457,446.87	5,160,650.87	3,373,505.00	1,260,569.00	4,634,074.00	-10.2%
Communications	2900	988,433.00	8,035.00	996,468.00	1,139,088.00	10,950.00	1,150,038.00	15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		4,827,970.00	6,323,615.97	11,151,585.97	6,031,782.00	5,231,770.00	11,263,552.00	1.0%

Unrestricted and Restricted Expenditures by Object July 1 Budget General Fund

0.0% %0.0 0.0% 0.0% 0.0% 0.0% %0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% -80.5% 0.0% 0.0% 0.0% 1.1% 10.8% %0.0 0.0% 0.0% -80.5% % Diff Column C & F 0.00 89 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 181,300.00 0.00 0.00 0.00 0.00 0.00 46,910.00 285,000.00 285,000.00 Total Fund col. D + E (F) 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.0 0.00 8 0.00 0.0 0.0 0.00 0.0 12,000.00 181,300.00 0.00 0.00 2015-16 Budget Restricted (E) 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 285,000.00 0.0 0.00 34,910.00 0.00 285,000.00 Unrestricted ê 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 90.0 0.00 0.00 0.00 0.00 0.00 0.0 1,459,943.03 0.00 0.00 46,410.00 163,680.00 0.00 0.00 0.00 1,459,943.03 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.0 8.0 0.00 0.00 0.00 174,065.56 0.00 0.00 0.00 163,680.00 0.00 0.00 0.00 8 9.0 0.00 11,500.00 174,065.56 Restricted • 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 1,285,877.47 34,910.00 0.00 0.0 ,285,877.47 Unrestricted 7221-7223 7281-7283 7299 Object Codes 7130 7143 7212 7213 7222 7223 7222 7223 7110 7142 7211 7221 6170 6400 7141 6100 6200 6300 6500 7221 Resource Codes All Other 6360 6360 6360 6500 6500 OTHER OUTGO (excluding Transfers of Indirect Costs) Special Education SELPA Transfers of Apportionments Fuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools All Other Transfers Out to All Others California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: fund-a (Rev 01/13/2015) Books and Media for New School Libraries Tuition for Instruction Under Interdistrict Attendance Agreements Buildings and Improvements of Buildings or Major Expansion of School Libraries ransfers of Pass-Through Revenues ROC/P Transfers of Apportionments To Districts or Charter Schools Other Transfers of Apportionments To Districts or Charter Schools To Districts or Charter Schools Payments to County Offices TOTAL, CAPITAL OUTLAY Equipment Replacement State Special Schools All Other Transfers Payments to JPAs To County Offices To County Offices To County Offices Land Improvements CAPITAL OUTLAY To JPAs To JPAs Description Equipment Land

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

u			A DOC	2014 46 Estimated Actuals		The state of the s	2015-16 Budget		
		Object	icted	Restricted	Total Fund	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Description	Resource Codes	Codes	₹	(a)	2				
Debt Service		7438	655,722.00	0.00	655,722.00	637,619.00	00.00	637,619.00	-2.8%
Other Dak Coning Dinning		7439	956,795.00	228,536.56	1,185,331.56	1,101,044.00	0.00	1,101,044.00	-7.1%
Ouler Debt delivide 1 miliopai	ort Costs)		1.647.427.00	403,716.56	2,051,143.56	1,773,573.00	193,300.00	1,966,873.00	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	S								
				1	G G	(4.6.200.00)	146 288 00	00 0	%0.0
Transfers of Indirect Costs		7310	(188,712.00)	188,712.00	0.00	(140,200.00)	00.002,041		
The second of Indiana Contentino		7350	(312,768.00)	00:00	(312,768.00)	(294,156.00)	0.00	(294,156.00)	%0.9-
TOTAL OTHER OFFICE COSTS - INCREMENTS OF INDIRECT COSTS	CT COSTS		(501,480.00)	188,712.00	(312,768.00)	(440,444.00)	146,288.00	(294,156.00)	-6.0%
TOTAL EXPENDITURES			64,922,964.35	23,571,122.86	88,494,087.21	68,189,843.00	22,406,798.00	90,596,641.00	2.4%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

1100000			201	2014-15 Estimated Actuals	S		2015-16 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Description	Resource Codes	Codes	(A)	(1)	water and the second		min.	100000	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN					***************************************				
Erom: Special Decemb Fund		8912	0.00	00.0	0.00	00'0	0.00	00.00	%0.0
From: Bond Interest and			OF C	CC D	00 0	00.0	00'0	0.00	0.0%
Redemption Fund		4 6	00.0	00.0	000	0.00	0.00	00:00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	00.0	00.0		000	000	%00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	00.0	0.00	00.0	00:0	200	200
INTERFUND TRANSFERS OUT									
To: Child Davelonment Find		7611	00.0	00.00	00.0	0.00	00:00	0.00	%0.0
To: Consist Descente Flund		7612	00:00	0.00	00.00	0.00	0.00	0.00	%0.0
To: State School Building Fund/			6	ç	000	00 0	00.0	0.00	0.0%
County School Facilities Fund		7046	00.0	000	00 0	00.00	00:00	00.00	0.0%
To: Cafeteria Fund		919/	000	0000	00.0	00.0	0.00	0.00	%0:0
Other Authorized Interfund Transfers Out		7619	00.00	00.00	200		000	000	%U U
(b) TOTAL, INTERFUND TRANSFERS OUT			00.00	00.00	0.00	0.00	00.0	00.0	0.070
OTHER SOURCES/USES									
sources									
State Apportionments Emergency Apportionments		8931	0.00	00.0	00.00	0.00	00:00	0.00	%0.0
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Long-Term Debt Proceeds Proceeds from Certificates		9074	000	00 0	00.00	00.0	0.00	0.00	0.0%
of Participation		1 600	1 498 975 51	174.065.56	1,673,041.07	0.00	00:00	0.00	-100.0%
Proceeds from Capital Leases		2002	0.00	00.0	0.00	0.00	0.00	0.00	%0.0
Proceeds from Lease Revenue Bonds		6160			00 0	00 0	00 0	0.00	%0.0
All Other Financing Sources		8979	0.00	00.0		0000	000	00 0	-1
(c) TOTAL, SOURCES			1,498,975.51	174,065.56	1,673,041.07	0.00	00:0		╧
California Dept of Education			-						

(c) TOTAL, SOURCES
California Dept of Education
SACS Financial Reporting Software - 2015.1.0
File: fund-a (Rev 01/13/2015)

Franklin-McKinley Elementary Santa Clara County			Unrestri Exper	July 1 Budget General Fund Jurestricted and Restricted Expenditures by Object				43 69	43 69450 0000000 Form 01
100000	WANTED TO THE PARTY OF THE PART	and the second	201	2014-15 Estimated Actuals	<u>s</u>		2015-16 Budget		
	ć	Object	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Description USES	Resource Codes	Sago	(C) contract		THE PARTY OF THE P				
Transfers of Funds from		1991	000	000	0.00	0.00	0.00	0.00	%0.0
Lapsed/Reorganized LEAs		1607	00.0	00:00	0.00	0.00	00:00	00.00	0.0%
All Other Financing Uses		600	00.0	0.00	0.00	0.00	00.00	0.00	%0.0
(d) TOTAL, USES CONTRIBUTIONS									
Solimoned Sockophysical E and Section 19		8980	(11,227,464.00)	11,227,464.00	0.00	(12,508,106.00)	12,508,106.00	0.00	%0.0
Contributions from Unlessuicieu Neveriucis		0668	0.00	0.00	0.00	0.00	00.00	0.00	%0:0
Contributions from Restricted Revenues (a) TOTAL CONTRIBUTIONS			(11,227,464.00)	11,227,464.00	00.00	(12,508,106.00)	12,508,106.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)	S		(9,728,488.49)	11,401,529.56	1,673,041.07	(12,508,106,00)	12,508,106.00	0.00	-100.0%

Franklin-McKinley Elementary Santa Clara County

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Function

AND THE PROPERTY CONTRACTOR CONTR	ALTE	· · · · · · · · · · · · · · · · · · ·				51.	2015-16 Budget		
			2014	2014-15 Estimated Actuals	9	COMPANY TO THE PARTY OF THE PAR		The state of the s	
:	Eumphon Codes	Object	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	Column C&F
Description A. REVENUES			- Table 1						
		0000	60 825 634 00	727 360 00	70.552.994.00	78,783,508.00	520,528.00	79,304,036.00	12.4%
1) LCFF Sources		9400 8200		4 769 113.23	4,769,113.23	00:00	5,003,880.00	5,003,880.00	4.9%
2) Federal Revenue		0000 0000	2 037 825 06	9 867 721 99	4.905.547.05	2,912,991.00	2,783,651.00	5,696,642.00	16.1%
3) Other State Revenue		8600-0000		2.940,547.89	5,786,437.89	2,696,298.00	1,590,633.00	4,286,931.00	-25.9%
4) Other Local Reveniue				11,304,743.11	86,014,092.17	84,392,797.00	9,898,692.00	94,291,489.00	%9.6
B. EXPENDITURES (Objects 1000-7999)	117.400.14,								
A Charles and Char	1000-1999		40.668,091.04	17,374,072.84	58,042,163.88	44,294,072.00	16,592,011.00	60,886,083.00	4.9%
I) Instruction	2001-2001	<u> </u>	7,958,679,00	1,962,028.68	9,920,707.68	8,661,593.00	1,753,276.00	10,414,869.00	2.0%
Z) Instruction - Related Services	3000 2000	,1	2.442.672.00	1,132,119.78	3,574,791.78	2,442,857.00	943,515.00	3,386,372.00	-5.3%
3) Pupil Selvices	4000-4999	J	0.00	0.00	0.00	00.00	0.00	0.00	%0.0
4) Anciliary Services	4000 4333 5000 5000	<u> </u>	00.0	0.00	0.00	00:00	0.00	0.00	%0.0
5) Community Services	0009 0009		000	0.00	0.00	0.00	00.00	00.00	0.0%
6) Enterprise	6662-0000	- I	6.681.270.31	278,739.00	6,960,009.31	5,177,529.00	146,288.00	5,323,817.00	-23.5%
/) General Administration	8000		5.380.893.00	2,420,446.00	7,801,339.00	5,696,287.00	2,778,408.00	8,474,695.00	8.6%
8) Plant Services	0000	Except	1 701 359 00	403 716 56	2.195.075.56	1,917,505.00	193,300.00	2,110,805.00	-3.8%
9) Other Outgo	8886-0008	BED 1-000 1	64 922 964.35	23.571,122.86	88,494,087.21	68,189,843.00	22,406,798.00	90,596,641.00	2.4%
10) TOTAL, EXPENDITURES					. deliberaria	TATAL			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	310)		9,786,384.71	(12,266,379.75)	(2,479,995.04)	16,202,954.00	(12,508,106.00)	3,694,848.00	249.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	00.0	0.00	00.00	0.00	00:00	%0.0
b) Transfers Out		7600-7629	00:00	0.00	0.00	0.00	00:00	00:00	%0.0
2) Other Sources/Uses		8030-8070	1 498 975.51	174.065.56	1,673,041.07	0.00	00.00	00:00	-100.0%
a) sources		7630-7699	000	0.00	00'0	0.00	00.0	00.00	%0.0
b) Oses		0008-0808	(11 227 464 00)	11.227.464.00	0.00	(12,508,106.00)	12,508,106.00	00:00	%0.0
3) Contributions			(0 728 488 40)	11 401 529 56	1 673.041.07	(12,508,106.00)	12,508,106.00	00'0	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	/USES	-	(9,1,20,4,00,10)	11,101,101,101	continue.	LONG.			

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Franklin-McKinley Elementary Santa Clara County

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Function

THE TAXABLE PARTY.	- INTROMETER	The state of the s	201	2014-15 Estimated Actuals	ls	The state of the s	2015-16 Budget	THE PROPERTY OF THE PROPERTY O	
		Object	Unrestricted	Restricted	다 한 당	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Function Codes	Codes	(A)	(B)	(0)	(a)		(7)	ă
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,896.22	(864,850.19)	(806,953.97)	3,694,848.00	0.00	3,694,848.00	-557.9%
F. FUND BALANCE, RESERVES					1000000				,
1) Beginning Fund Balance		9791	6,971,002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
A) As d suit Adjustments		9793	0.00	0.00	00:0	00.00	00:00	00.00	%0.0
O) Audit Adjusting (E13 + E1b)			6,971,002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
A) Other Destatements		9795	00.00	0.00	00'0	0.00	00.00	0.00	%0.0
o) Adjusted Bodinning Release (E1c + E1d)			6.971,002.88	2,347,850.19	9,318,853.07	7,028,899.10	1,483,000.00	8,511,899.10	-8.7%
e) Aujusteu Degiming Datarice (1.10 - 1.15)			7.028.899.10	1,483.000.00	8,511,899.10	10,723,747.10	1,483,000.00	12,206,747.10	43.4%
Components of Ending Fund Balance a) Nonspendable			• 1			00000	Ve e	25,000,00	%00
Revolving Cash		9711	25,000.00	00.0	42 387 44	42.387.44	00.0	42,387.44	0.0%
Stores		31.12	42,307,44 42,304,63	00 0	534 394 53	534,394,53	0.00	534,394.53	0.0%
Prepaid Expenditures		9713	354,384,33	00.0	00:0	00:0	0.00	0.00	0.0%
All Others		0740	00 0	1.483.000.00	1,483,000.00	0.00	1,483,000.00	1,483,000.00	%0.0
c) Committed		9750	00.0	00:0	0.00	00:0	0:00	00:00	0.0%
Stabilization Arrangements Other Commitments (by Decurre/Object)		9760	00.0	00:00	0.00	00:0	00:00	00.00	%0.0
Outer Continuitients (b) resource/Cupec,	,	3		1			Š	000	%00
Other Assignments (by Resource/Object) e) Unassigned/unappropriated		9780	0.00	00.0	00	000	Spin		
Reserve for Economic Uncertainties		9789	2,654,823.00	0.00	2,654,823.00	2,717,899.00	0.00	2,717,899.00	2.4%
Unassigned/Unappropriated Amount	- Carlot Krispin I.	9790	3,772,294.13	00.0	3,772,294.13	7,404,066.13	00.0	7,404,066.13	96.3%

July 1 Budget General Fund Exhibit: Restricted Balance Detail

0000000	Form 01
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43	

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
	AND THE PROPERTY OF THE PROPER		
6300	Lottery: Instructional Materials	863,000.00	863,000.00
) 1		830 000 00	620 000 00
6512	Special Ed: Mental Health Services	020,000,000	050,000
		00 000 001 1	4 400 000 00
Total, Restricted Balance	xted Balance	1,483,000.00	1,463,000.00

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Oddes	Edimeted / ideals		
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,745,377.00	4,887,738.00	3.0%
3) Other State Revenue		8300-8599	360,949.00	371,777.00	3.0%
4) Other Local Revenue		8600-8799	743,011.00	765,119.00	3.0%
5) TOTAL, REVENUES			5,849,337.00	6,024,634.00	3,0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,714,151.00	1,878,277.00	9.6%
3) Employee Benefits		3000-3999	888,853.00	940,552.00	5.8%
4) Books and Supplies		4000-4999	2,164,910.00	2,238,147.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	728,880.00	710,780.00	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	312,768.00	294,156.00	-6.0%
9) TOTAL, EXPENDITURES		Amorato V. Carre	5,809,562.00	6,061,912.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,775,00	(37,278.00)	-193.79
D. OTHER FINANCING SOURCES/USES	***************************************				TATA PARAMETER STATE OF THE STA
1) Interfund Transfers			:		
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0,00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	Na-th-		39,775.00	(37,278.00)	-193.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,713.31	1,421,488.31	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,713.31	1,421,488.31	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,713.31	1,421,488.31	2.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,421,488.31	1,384,210.31	-2.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	80,222.78	80,222.78	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,341,265.53	1,303,987.53	-2.8%
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%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

·	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
escription	Resource Codes	Object codes	Latinated Florage		***************************************
a. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	ry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	00,0		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
1. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES	***************************************				
		9500	0,00		
1) Accounts Payable		9590	0,00		
2) Due to Grantor Governments		9610	0.00		
3) Due to Other Funds			0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	***************************************	·	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0,00		

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

			2014-15	2015-16	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE		:			
Child Nutrition Programs		8220	4,745,377.00	4,887,738.00	3.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,745,377.00	4,887,738.00	3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	360,949.00	371,777.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			360,949.00	371,777.00	3.0%
OTHER LOCAL REVENUE				ļ	
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Food Service Sales		8634	740,011.00	762,119.00	3.0%
Leases and Rentais		8650	0,00	0,00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0,0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			743,011.00	765,119.00	3.0%
TOTAL, REVENUES			5,849,337.00	6,024,634.00	3.0%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

And the second s					
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					5
Classified Support Salaries		2200	1,610,768.00	1,684,882.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	0,00	89,708.00	New
Clerical, Technical and Office Salaries		2400	103,383.00	103,687.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,714,151.00	1,878,277.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	194,713.00	210,674.00	8.2%
OASDI/Medicare/Alternative		3301-3302	126,542.00	136,039.00	7.5%
Health and Welfare Benefits		3401-3402	515,306,00	537,668.00	4.3%
Unemployment Insurance		3501-3502	822.00	887.00	7.9%
Workers' Compensation		3601-3602	50,504.00	54,294.00	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	966.00	990.00	2.5%
TOTAL, EMPLOYEE BENEFITS			888,853.00	940,552.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	18,000.00	22,000.00	22.2%
Noncapitalized Equipment		4400	39,000.00	45,000.00	15.49
Food		4700	2,107,910.00	2,171,147.00	3,0%
TOTAL, BOOKS AND SUPPLIES			2,164,910.00	2,238,147.00	3,4%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

					50000000000000000000000000000000000000
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	500,00	66.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	143,550.00	108,550.00	-24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,500.00	12,500.00	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	570,330.00	587,130.00	2.9%
Communications		5900	1,200.00	2,100.00	75.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		728,880.00	710,780.00	-2.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs))				
Debt Service					
Debt Service - Interest		7438	0.00	0,00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0,0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	312,768.00	294,156.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		312,768,00	294,156.00	-6.0%
TOTAL, EXPENDITURES			5,809,562.00	6,061,912.00	4.3%

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS	***************************************	ANNO AND			
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.04

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,745,377.00	4,887,738.00	3.0%
3) Other State Revenue		8300-8599	360,949.00	371,777.00	3.0%
4) Other Local Revenue		8600-8799	743,011.00	765,119.00	3,0%
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·	***************************************	5,849,337.00	6,024,634.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		D.00	0.00	0.0%
3) Pupil Services	3000-3999		5,496,794.00	5,767,756.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		312,768.00	294,156.00	-6.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,809,562.00	6,061,912.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	· · · · · · · · · · · · · · · · · · ·		39,775.00	(37,278.00)	-193.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0
·		8980-8999	0,00	0.00	0.0
Contributions TOTAL, OTHER FINANCING SOURCES/USES		2000 0000	0.00	0.00	0.0

July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	10000000	VIII.	39,775.00	(37,278.00)	-193.7%
F, FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,713.31	1,421,488.31	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,713.31	1,421,488.31	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,713.31	1,421,488.31	2.9%
2) Ending Balance, June 30 (E + F1e)			1,421,488.31	1,384,210.31	-2.6%
Components of Ending Fund Balance				i	
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	80,222.78	80,222.78	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,341,265.53	1,303,987.53	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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		2014-15	2015-16	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	1,341,265.53	1,303,987.53	
Total. Restr	icted Balance	1,341,265.53	1,303,987.53	

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	173,150.00	2,450.00	-98.69
5) TOTAL, REVENUES			173,150.00	2,450.00	-98.69
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	46,469.00	47,603.00	2.4
3) Employee Benefits		3000-3999	16,409.00	16,027.00	-2.3
4) Books and Supplies		4000-4999	191,441.37	1,000.00	-99.5
5) Services and Other Operating Expenditures		5000-5999	208,154.00	20,675.00	-90.1
6) Capital Outlay		6000-6999	22,021,848.12	0.00	-100.0
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			22,484,321.49	85,305.00	-99.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,311,171.49)	(82,855.00)	-99.6
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	4,753,000.00	0.00	-100.0
b) Uses		7630-7699	0.00	0.00	0,0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			4,753,000.00	0.00	-100.0

July 1 Budget Building Fund Expenditures by Object

	December Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estillated Actuals	Duager	J. 10101100
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	CAMPAGE COMPANY		(17,558,171.49)	(82,855.00)	-99.5%
F. FUND BALANCE, RESERVES		•			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,878,442.63	320,271.14	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,878,442.63	320,271.14	-98.2%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,878,442.63	320,271.14	-98.2%
e) Adjusted beginning balance (Fitc + Fitd)					25.00/
2) Ending Balance, June 30 (E + F1e)			320,271.14	237,416.14	-25.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
Prepaid Expenditures					
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,271.14	237,416.14	-25.9%
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%

July 1 Budget Building Fund Expenditures by Object

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Pair Value Adjustment to Cash in County Treasu	ry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		100	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
i. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES	***************************************				
Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
K. FUND EQUITY	***************************************	- Control of the Cont			
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)	- Address - Addr	encozupi, x	0.00		

July 1 Budget Building Fund Expenditures by Object

escription	Resource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
EDERAL REVENUE				
FEMA	8281	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
THER STATE REVENUE				
Tax Relief Subventions Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	0,0%
Other Subventions/In-Lieu Taxes	8576	0.00	0,00	0.0%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.09
OTHER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.0
Unsecured Roll	8616	0.00	0.00	0.0
Prior Years' Taxes	8617	0.00	0.00	0.0
Supplemental Taxes	8618	0,00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes	8621	0,00	0.00	0.0
Other	8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Leases and Rentals	8650	0.00	0.00	0.0
Interest	8660	73,150.00	2,450.00	-96.7
Net Increase (Decrease) in the Fair Value of Investmen	ts 8662	0.00	0.00	0.0
Other Local Revenue				
All Other Local Revenue	8699	100,000.00	0.00	-100.
All Other Transfers In from All Others	8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE		173,150.00	2,450.00	-98.
TOTAL, REVENUES		173,150.00	2,450.00	-98.

July 1 Budget Building Fund Expenditures by Object

			2014-15	2015-16	Percent
Description	Resource Codes Object	t Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries	2	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2	2300	32,850.00	33,984.00	3,5%
Clerical, Technical and Office Salaries	2	2400	13,619.00	13,619.00	0.0%
Other Classified Salaries	2	2900	0,00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,469.00	47,603.00	2.4%
EMPLOYEE BENEFITS					
STRS	310	01-3102	0.00	0.00	0.0%
PERS	320	01-3202	5,470.00	5,639.00	3.1%
OASDI/Medicare/Alternative	330	01-3302	3,593.00	3,423.00	-4.7%
Health and Welfare Benefits	341	01-3402	5,866.00	5,450.00	-7.1%
Unemployment Insurance	35	01-3502	24.00	24.00	0.0%
Workers' Compensation	36	01-3602	1,440.00	1,475.00	2.4%
OPEB, Allocated	37	01-3702	0.00	0.00	0.0%
OPEB, Active Employees	37	51-3752	0.00	0.00	0.0%
Other Employee Benefits	39	01-3902	16.00	16.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,409.00	16,027.00	-2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	190,441.37	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			191,441.37	1,000.00	-99.5%
SERVICES AND OTHER OPERATING EXPENDITURES				i	
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	1,475.00	1,475.00	0.09
Insurance	5-	400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0,00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents	5600	75,050.00	1,000.00	-98.79
Transfers of Direct Costs		5710	0.00	0.00	D:09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09

July 1 Budget Building Fund Expenditures by Object

		004445	2015-16	Percent
Description Resource Code	es Object Codes	2014-15 Estimated Actuals	Budget	Difference
Professional/Consulting Services and				
Operating Expenditures	5800	130,929.00	17,500.00	-86.6%
Communications	5900	700.00	700.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		208,154.00	20,675.00	-90.1%
CAPITAL OUTLAY				
Land	6100	16,546.00	0.00	-100.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	22,005,302.12	0.00	-100.0%
Books and Media for New School Libraries	6300	0.00	0.00	0.0%
or Major Expansion of School Libraries				
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY		22,021,848.12	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	-	0.00	0.00	0.0%
TOTAL, EXPENDITURES		22,484,321.49	85,305.00	-99.6%

July 1 Budget Building Fund Expenditures by Object

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

July 1 Budget Building Fund Expenditures by Object

			2044.45	2015-16	Percent
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	Budget	Difference
OTHER SOURCES/USES			,		
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	4,753,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bidg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,753,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,753,000.00	0.00	-100.0%

July 1 Budget Building Fund Expenditures by Function

			2014-15	2015-16	Percent
Description	Function Codes	Object Codes	l l	Budget	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	173,150.00	2,450.00	-98.6%
5) TOTAL, REVENUES			173,150.00	2,450.00	-98.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0,00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,475,321.49	76,305.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	9,000.00	9,000.00	0.0%
10) TOTAL, EXPENDITURES	***************************************		22,484,321.49	85,305.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)		***************************************	(22,311,171.49)	(82,855.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
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		1000 1020			
a) Sources		8930-8979	4,753,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,753,000.00	0.00	-100.0%

July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	and the second s		(17,558,171.49)	(82,855.00)	-99.5%
F. FUND BALANCE, RESERVES			:		e, e
1) Beginning Fund Balance					***
a) As of July 1 - Unaudited		9791	17,878,442.63	320,271.14	-98.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,878,442.63	320,271.14	-98.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,878,442.63	320,271.14	-98.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9711	320,271.14	237,416.14	-25.9% 0.0%
Revolving Cash				0.00	0.0%
Stores		9712	0.00		0.0%
Prepaid Expenditures		9713	0.00	0.00	
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,271.14	237,416.14	-25.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Building Fund Exhibit: Restricted Balance Detail

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	320,271.14	237,416.14
Total, Restric	oted Balance	320,271.14	237,416.14

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES	and the second s				
. ILLVEROUS					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,366,574.72	628,883.00	-73.4%
5) TOTAL, REVENUES			2,366,574.72	628,883.00	-73.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0,00	0.00	0.09
4) Books and Supplies		4000-4999	10,000.00	0.00	-100.09
5) Services and Other Operating Expenditures		5000-5999	18,000.00	0.00	-100.09
6) Capital Outlay		6000-6999	2,284,186.42	0.00	-100.0°
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	209,724.38	210,591.88	0.4
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		***************************************	2,521,910.80	210,591.88	-91.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(455,000,00)	440 204 42	-369.3
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		***************************************	(155,336.08)	418,291.12	-309.3
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0,0
b) Transfers Out		7600-7629	0,00	0.00	0.0
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)			(155,336,08)	418,291.12	-369.3%
F. FUND BALANCE, RESERVES	MARINEUM, MARINEUM, ,	MAKEURIO MA			
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,103,546.42	948,210.34	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,546.42	948,210.34	-14.1%
		9795	0.00	0.00	0.0%
d) Other Restatements		0100	1,103,546,42	948,210.34	-14.1%
e) Adjusted Beginning Balance (F1c + F1d)			948,210.34	1,366,501.46	44.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			940,210.34	1,500,001.45	
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
		9712	0,00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others				1,366,501,46	44.1%
b) Restricted		9740	948,210.34	1,366,301.40	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
	,	9111	0.00		
Fair Value Adjustment to Cash in County Treasury	,	9120	0.00		
b) in Banks			0.00		
c) in Revolving Fund		9130			
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		***************************************	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		*****	0.00	•	
i, LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
		9610	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans		9650	0.00		
5) Unearned Revenue		9050			
6) TOTAL, LIABILITIES		······································	0.00	-	
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	-	
2) TOTAL, DEFERRED INFLOWS		· · · · · · · · · · · · · · · · · · ·	0.00	_	
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE				•	
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0,00	0.0%
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		•	0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0,00	0.00	0.0
Unsecured Roll		8616	0.00	0,00	0,0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes		8621	0.00	0.00	0.0
Parcel Taxes Other		8622	0.00	0.00	0,0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	86,266.00	86,266.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	5,000.00	3,000.00	-40.0
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	300,000.00	-40.
Other Local Revenue					
All Other Local Revenue		8699	1,775,308.72	239,617.00	-86.
All Other Transfers In from All Others		8799	0,00	0,00	0.
TOTAL, OTHER LOCAL REVENUE			2,366,574.72	628,883.00	-73,
TOTAL, REVENUES			2,366,574.72	628,883.00	-73

· · · · · · · · · · · · · · · · · · ·				
Description I	Resource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				
Other Certificated Salaries	1900	0,00	00,0	0.0%
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0%
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0,00	0.00	0.0%
PERS	3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	7,000.00	0,00	-100.0%
Noncapitalized Equipment	4400	3,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		10,000.00	0.00	-100.0%

Description F	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		18,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,284,186.42	0.00	-100.0%
Books and Media for New School Libraries				0.00	0.00/
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,284,186.42	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	67,224.38	63,091.88	-6.1%
Other Debt Service - Principal		7439	142,500.00	147,500.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		209,724,38	210,591.88	0.4%
TOTAL, EXPENDITURES			2,521,910.80	210,591,88	-91.6%

Franklin-McKinley Elementary Santa Clara County

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
		7015	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0,00	0.07
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds		0000		3.00	
Proceeds from Certificates of Participation		8971	0.00	0,00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0.0
All Other Financing Uses		7699	0.00	0,00	0.0
(d) TOTAL, USES			0.00	00,0	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0,00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			0.00	00,0	0.0

July 1 Budget Capital Facilities Fund Expenditures by Function

	m 41 - 0 - 4	Ohio et Codos	2014-15	2015-16 Budget	Percent Difference
Description	Function Codes	Object Codes	Estimated Actuals	Buuget	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	2,366,574.72	628,883.00	-73.4%
5) TOTAL, REVENUES	· Marketon	**************************************	2,366,574.72	628,883.00	-73.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		9.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Curant	2,312,186.42	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	209,724.38	210,591.88	0.4%
10) TOTAL, EXPENDITURES	Andrew Co., Common Co., Common Co.	Westerna, p	2,521,910.80	210,591.88	-91.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(155,336.08)	418,291.12	-369.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

July 1 Budget Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		· · · · · · · · · · · · · · · · · · ·	(155,336.08)	418,291.12	-369.3%
F. FUND BALANCE, RESERVES			:		
1) Beginning Fund Balance		!			
a) As of July 1 - Unaudited		9791	1,103,546.42	948,210.34	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,546.42	948,210.34	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,103,546.42	948,210.34	-14.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			948,210.34	1,366,501.46	44.1%
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	948,210.34	1,366,501.46	44.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	948,210.34	1,366,501.46
Total Restric	cted Balance	948,210.34	1,366,501.46

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

Description	Resource Codes Obje	ct Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description .					
A. REVENUES					
1) LCFF Sources	801	0-8099	0,00	0.00	0.0%
2) Federal Revenue	810	00-8299	0.00	0.00	0.0%
3) Other State Revenue	830	00-8599	0.00	0.00	0.0%
4) Other Local Revenue	860	00-8799	5,664,687.85	250.00	-100.0%
5) TOTAL, REVENUES	The state of the s		5,664,687.85	250.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries	10	00-1999	0.00	0.00	0.0%
Classified Salaries		00-2999	0.00	0.00	0.0%
S) Employee Benefits	30	00-3999	0.00	0.00	0.0%
Books and Supplies	40	00-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	00-5999	0.00	0.00	0.0%
6) Capital Outlay	60	00-6999	5,793,187.85	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		00-7299, 100-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	Western Wester		5,793,187.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,500.00)	250.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.09
b) Transfers Out	70	600-7629	0.00	0,00	0.09
Other Sources/Uses a) Sources	8	930-8979	0.00	0.00	0.09
b) Uses	7	630-7699	0.00	0.00	0.0
3) Contributions	8	980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	.		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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	***************************************	wicomunication and a second	(128,500.00)	250.00	-100.2%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	172,158.90	43,658.90	-74.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,158.90	43,658.90	-74.6%
d) Other Restatements		9795	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,158.90	43,658.90	-74.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			43,658.90	43,908.90	0.6%
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	43,658.90	43,908.90	0.6%
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%

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
G. ASSETS					
1) Cash		9110	0,00		
a) in County Treasury					
Fair Value Adjustment to Cash in County Treasury	i	9111	0.00		
b) in Banks		9120	0,00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0,00		
H. DEFERRED OUTFLOWS OF RESOURCES	***************************************	***************************************			
Deferred Outflows of Resources		9490	0.00		
		•	0.00		
2) TOTAL, DEFERRED OUTFLOWS		······································	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES	······································	···///////////////////////////////////	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	· · · · · · · · · · · · · · · · · · ·		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)	**************************************		0.00		

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue	•	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	250.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0,00	0.00	0.0%
Other Local Revenue				:	
All Other Local Revenue		8699	5,663,187.85	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,664,687.85	250,00	-100.09
TOTAL, REVENUES			5,664,687.85	250.00	-100.0%

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

	200000000000000000000000000000000000000				
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					1111
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0,00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0,00	0,00	0.0%
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0%

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

Description Res	ource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	:			
Subagreements for Services	5100	0.00	0,00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0,00	0.00	0,0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and			2.22	0.00
Operating Expenditures	5800	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES	0.00	0.00	0,0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0,0
Land improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	5,793,187.85	0.00	-100.0
Books and Media for New School Libraries	6300	0,00	0.00	0.0
or Major Expansion of School Libraries	6400	0.00	0.00	0,0
Equipment	6500	0.00	0.00	0.0
Equipment Replacement	3333	5,793,187.85	0.00	-100.0
TOTAL, CAPITAL OUTLAY		0,100,701100		
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.1
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)	0.00	0.00	0.
		5,793,187.85	0.00	-100.6

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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Generaì Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%

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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.09
Contributions from Restricted Revenues		8990	0:00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,664,687.85	250.00	-100.0%
5) TOTAL, REVENUES	- · · · · · · · · · · · · · · · · · · ·	CONTRACTOR	5,664,687.85	250.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,793,187.85	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
· <u>-</u>	0000 0000		5,793,187.85	0.00	-100.0%
10) TOTAL, EXPENDITURES			0,, 00, 107.00	5.00	***************************************
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(128,500.00)	250.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					0.00
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.04
		7630-7699		0.00	0.0
b) Uses					
3) Contributions		8980-8999		0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	***************************************

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND				050.00	100.09/
BALANCE (C + D4)			(128,500.00)	250.00	-100.2%
F. FUND BALANCE, RESERVES				:	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	172,158.90	43,658.90	-74.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			172,158.90	43,658.90	<i>-</i> 74.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,158.90	43,658.90	-74.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			43,658.90	43,908.90	0.6%
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	43,658.90	43,908.90	0.6%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	43,658.90	43,908.90
Total Restric	oted Balance	43,658.90	43,908.90

July 1 Budget Bond Interest and Redemption Fund 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	300,000.00	300,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	7,010,000.00	7,010,000.00	0.0%
5) TOTAL, REVENUES	***************************************	***************************************	7,380,000.00	7,380,000.00	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,300,000.00	7,300,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			7,300,000.00	7,300,000.00	0.09
C, EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	***************************************		80,000.00	80,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 8000	0.00	0,00	0.09
a) Transfers In		8900-8929			
b) Transfers Out		7600-7629	0.00	0.00	0.0
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		0.0

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,000.00	80,000.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	7,721,012.10	7,801,012.10	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,721,012.10	7,801,012.10	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,721,012.10	7,801,012.10	1.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			7,801,012.10	7,881,012.10	1.0%
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	7,801,012.10	7,881,012.10	1.0%
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 Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
TORRESTOR TORRES	* SCHOOL STATE OF THE STATE OF			_	
G. ASSETS 1) Cash		0440	0.00		
a) in County Treasury		9110			
Fair Value Adjustment to Cash in County Treasury	•	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS	WANTE CONTROL OF THE		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		***************************************	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	***************************************		0.00		
K, FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)	···· "www	· · · · · · · · · · · · · · · · · · ·	0.00		

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE		•			
All Other Federal Revenue		8290	300,000.00	300,000.00	0.0%
TOTAL, FEDERAL REVENUE			300,000.00	300,000.00	0.0%
OTHER STATE REVENUE				İ	
Tax Relief Subventions Voted Indebtedness Levies					, compa
Homeowners' Exemptions		8571	70,000.00	70,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0,0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies			2 700 000 00	0.700.000.00	0.0%
Secured Roll		8611	6,700,000.00	6,700,000.00	
Unsecured Roll		8612	280,000.00	280,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,010,000.00	7,010,000.00	0.09
TOTAL, REVENUES		***************************************	7,380,000.00	7,380,000.00	0.0%

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)			:		
Debt Service		:			
Bond Redemptions		7433	4,500,000.00	4,500,000.00	0.0%
Bond Interest and Other Service Charges		7434	2,500,000.00	2,500,000.00	0.0%
Debt Service - Interest		7438	300,000.00	300,000.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		7,300,000.00	7,300,000.00	0.0%
TOTAL, EXPENDITURES			7,300,000.00	7,300,000.00	0.0%

July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

	D	Object 0-3	2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0,00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0,0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
					2.00
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	300,000.00	300,000.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	7,010,000.00	7,010,000.00	0.0%
5) TOTAL, REVENUES	Action Control	······································	7,380,000.00	7,380,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
,	8000-8999		0.00	0.00	0.0%
8) Plant Services		Except 7600-7699	7,300,000.00	7,300,000.00	0.0%
9) Other Outgo	9000-9999	7000-7099			0.0%
10) TOTAL, EXPENDITURES	**************************************		7,300,000.00	7,300,000.00	0.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80,000.00	80,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		0000 0070	0.00	0.00	0.0
a) Sources		8930-8979			
b) Uses		7630-7699		0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		NE	0.00	0.00	0.0

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			80,000.00	80,000.00	0.0%
BALANCE (C + D4) F. FUND BALANCE, RESERVES	1100			MATTER WILL !	***************************************
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,721,012.10	7,801,012.10	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,721,012,10	7,801,012.10	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,721,012.10	7,801,012.10	1.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			7,801,012.10	7,881,012.10	1.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0,0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	7,801,012.10	7,881,012.10	1.0%
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 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource	esource Description tal, Restricted Balance	2014-15 Estimated Actuals	2015-16 Budget
Total Pestric	eted Ralance	0.00	0.00

July 1 Budget Self-Insurance Fund Expenses by Object

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	1,488,800.00	1,488,800.00	0.0%
5) TOTAL, REVENUES			1,488,800,00	1,488,800.00	0.0%
B. EXPENSES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,464,000.00	1,464,000.00	0.0%
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		·····	1,464,000.00	1,464,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	V M		24,800.00	24,800.00	0.0%
D. OTHER FINANCING SOURCES/USES				:	
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0,00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

July 1 Budget Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)	The state of the s	ONN, I SAN MARINE CONT.	24,800.00	24,800.00	0.0%
F. NET POSITION					
Beginning Net Position a) As of July 1 - Unaudited		9791	503,192.05	527,992.05	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		:	503,192.05	527,992.05	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			503,192.05	527,992.05	4.9%
2) Ending Net Position, June 30 (E + F1e)			527,992.05	552,792.05	4.7%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	527,992.05	552,792.05	4.7%

July 1 Budget Self-Insurance Fund Expenses by Object

		Object Oct	2014-15	2015-16 Budget	Percent Difference
escription	Resource Codes	Object Codes	Estimated Actuals	Budget	Dillerence
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0,00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

July 1 Budget Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00	-	
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00	-	
7) TOTAL, LIABILITIES	***************************************	**************************************	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	_	
2) TOTAL, DEFERRED INFLOWS	**************************************	144040000000000000000000000000000000000	0,00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

July 1 Budget Self-Insurance Fund Expenses by Object

Description R	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE			:		
Other Local Revenue					
Sales Sale of Equipment/Supplies		8 6 31	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,487,300.00	1,487,300.00	0.0%
All Other Fees and Contracts		8689	0,00	0.00	0.0%
Other Local Revenue	•				
All Other Local Revenue		8699	0.00	0,00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,488,800.00	1,488,800.00	0.0%
TOTAL REVENUES			1,488,800.00	1,488,800.00	0.0%

July 1 Budget Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES	Transfer of the second of the				300000
Certificated Pupil Support Salaries		1200	0,00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0,00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0,00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0,0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601~3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0,00	0.0
Other Employee Benefits		3901-3902	0.00	0,00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

Description R	esource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0,0
Travel and Conferences		5200	0.00	0.00	0,0
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	1,464,000.00	1,464,000.00	0.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	<u>s</u>		1,464,000.00	1,464,000.00	0.0
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0
TOTAL, DEPRECIATION			0.00	0.00	0.0
TOTAL, EXPENSES			1,464,000.00	1,464,000.00	0.0

July 1 Budget Self-Insurance Fund Expenses by Object

AMARIAN MARKATAN MARK	AND THE STREET STREET,				
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	COMMUNICACIÓN DE COMPUNICACIÓN DE COMPUN				
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0,00	0,0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0:00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
A. NEVENOLO					
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	1,488,800.00	1,488,800.00	0.0%
5) TOTAL, REVENUES		W	1,488,800.00	1,488,800.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,464,000.00	1,464,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
,	8000-8999		0.00	0.00	0.0%
8) Plant Services		Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7000-7099		1,464,000.00	0.0%
10) TOTAL, EXPENSES			1,464,000.00	1,464,000.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	AND		24,800.00	24,800.00	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%
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%

July 1 Budget Self-Insurance Fund Expenses by Function

		Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Description	Function Codes	Object Codes	LStillated Actuals	Date 901	"IIIDOSCOT
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		***************************************	24,800.00	24,800.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	503,192.05	527,992.05	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,192.05	527,992.05	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			503,192.05	527,992.05	4.9%
2) Ending Net Position, June 30 (E + F1e)			527,992.05	552,792.05	4.7%
Components of Ending Net Position					0.00
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	527,992.05	552,792.05	4.79

July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

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

anta Ciara County	2014-	15 Estimated	Actuals	20)15-16 Budge	t
			Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
Description	P-2 ADA	Annual ADA	Funueu ADA	AVA	AllidaiADA	
A. DISTRICT			***************************************			
1. Total District Regular ADA				ļ i		
Includes Opportunity Classes, Home &	6					
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI	l i					
and Extended Year, and Community Day	1					
School (includes Necessary Small School		0.050.04	0.040.05	7.843.00	7.843.00	7,939.08
ADA)	8,059.21	8,059.21	8,240.05	7,043.00	7,040.00	1,555.50
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &					!	
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)				 		
3. Total Basic Aid Open Enrollment Regular ADA	,					
Includes Opportunity Classes, Home &					j	
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)				 		
4. Total, District Regular ADA		0.050.04	0.040.05	7.843.00	7,843.00	7,939.08
(Sum of Lines A1 through A3)	8,059.21	8,059.21	8,240.05	7,643.00	7,040.00	1,000,00
5. District Funded County Program ADA		100000000000000000000000000000000000000	*****			
a. County Community Schools						
per EC 1981(a)(b)&(d)	00.75	22.75	23.75	23.00	23.00	23.00
b. Special Education-Special Day Class	23.75	23.75				
c. Special Education-NPS/LCI	2.51	2.51				3.00
d. Special Education Extended Year	3.38	3.38	3.30	3.00	3,00	0.00
e. Other County Operated Programs:						
Opportunity Schools and Full Day				ļ.		1
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund		1				
(Out of State Tuition) [EC 2000 and 46380]	-		-	<u> </u>		-
g. Total, District Funded County Program ADA	0-04	00.04	20.64	29.00	29.00	29.00
(Sum of Lines A5a through A5f)	29.64	29.64	29.64	+ 29.00	28.00	23.00
6. TOTAL DISTRICT ADA		0.000.00	0.000.00	7,872.00	7,872.00	7,968.08
(Sum of Line A4 and Line A5g)	8,088.85	8,088.85	8,269.69	1,012.00	1,012.00	7,000.00
7. Adults in Correctional Facilities						
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)					4	

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2015-16 July 1 Budget AVERAGE DAILY ATTENDANCE

	2014-	15 Estimated	Actuals	2	015-16 Budge	t
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION	***************************************	***************************************	- WE MANUAL CO.	**************************************		W. C
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,					1	i l
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education		0.00	0.00	0.00	0.00	0.00
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				1		
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					1	
e. Other County Operated Programs:						1
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural			1			
Resource Conservation Schools			<u> </u>			
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]			-			
g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0.00
(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)						***************************************

Salta Olara Odaniy	2014-	15 Estimated	Actuals	20	15-16 Budge	<u>t</u>
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial	data in their Fran	d 04 00 or 62 u	no this workshoo	t to report ADA fo	r those charter so	hoole
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	data in their Fund from their author	izina LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA			und 01. 581.44	578.00	578.00	578.00
Total Charter School Regular ADA Charter School County Program Alternative	581.44	581.44	301.44	370.00	370.00	370.00
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Funded County Program ADA a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year e. Other County Operated Programs:						
Opportunity Schools and Full Day					:	
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	581.44	581.44	581.44	578.00	578.00	578.00
FUND 09 or 62: Charter School ADA corresponding	to SACS finance	ial data reporte	d in Fund 09 or	Fund 62.		
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative						
Education ADA					T	r
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA					T	Г
a. County Community Schools			İ			
per EC 1981(a)(b)&(d) b. Special Education-Special Day Class						
c. Special Education-Special Day Class						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day	İ					
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools f. Total, Charter School Funded County		-	_		1	
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)	581.44	581.44	581.44	578.00	578.00	578.00

<u>.</u>

Franklin-McKinley Elementary Santa Clara County

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

	Object	Balances (Ref. Orly)	ylnC	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH										
OF A DECIMINING CASH	JUNE		8 486 898 07	8.543.292.55	5,310,320,72	6,318,748.10	4,198,632.22	5,167,797.54	10,986,671.01	11,683,433.61
B. RECEIPTS										
LCFF/Revenue Limit Sources	0700		7 507 400 45	2 521 400 15	7 069 050 47	4 538 698 47	4.538.698.47	7,069,050.47	4,538,698.47	4,538,698.47
Principal Apportionment	8010-8019		246 169 67	112 586 02	117.637.30	1.428.753.47	2,905,346.22	5,099,695.94	3,528,443.72	214,475.10
Mispellaneous Funds	8080-8049		0000	00'0	0.00	(1,230,754.36)	(378,693.89)	(201,074.14)	0.00	(326,066.41)
Fodoral Powenie	8100-8299	L	0.00	95,105,34	670,289.99	201,450.40	0.00	362,660.96	171,422.63	85,501.47
Other State Revenue	8300-8599		31.365.78	299,511.25	1,521,722.18	92,564.52	1,145,475.67	00.00	352,358.32	(2.32)
Other Local Revenue	8600-8799		81,596.14	1,004,680.24	77,624.99	282,849.57	180,788.87	160,435.35	760,849.64	161,649.38
Interfind Transfers In	8910-8929			0.00	00.00	00.00	0.00	00.00	0.00	0.00
All Other Financing Sources	8930-8979	<u> </u>	00.0	0.00	00.00	00'0	0.00	00.00	0.00	0.00
TOTAL RECEIPTS			2,880,630.74	4,033,382.00	9,456,324.93	5,313,562.07	8,391,615.34	12,490,768.58	9,351,772.78	4,674,255.69
C. DISBURSEMENTS	0007 0007		169 774 40	2 825 636 32	3 742 038 92	3 918 066 15	3,849,081,59	3,808,790,24	3,791,477.58	3,744,740.94
Certificated Salanes	1000-1999	1	EAE 013 25	29,022,930,32	1 024 853 35	1.059.407.82	1.030,570.04	1,038,216.60	1,046,440.31	1,206,068.36
Classified Salaries	2000-2999		1 787 244 54	1 208 489 62	1 402 811.04	1,414,131,31	1,353,607.23	1,391,842.30	1,470,965.65	1,440,570.33
Employee Benefits	3000-3333		128 236 59	104.150.26	851,484.53	495,265.29	(12,785.78)	126,710.44	157,828.45	160,117.24
DOONS at la supplies	5000 5999		76 944.17	726,600.74	598,182.04	899,496.57	1,193,319.91	497,533.83	1,245,402.48	729,606.01
Collinor	6000-6599		00.00	0.00	0.00	00:00	285,000.01	0.00	00.00	000
Other Outpo	7000-7499		62,076.32	203,372.54	477,082.62	56,409.75	468,266.85	33,591.44	65,828.90	0.00
Interfind Transfers Out	7600-7629		00'0	0.00	00'0	00'0	0.00	00:00	0.00	0.00
All Other Financing Uses	7630-7699		00:00	00.00	00.00	00:0	0.00	00.0	0.00	0.00
TOTAL DISBURSEMENTS			2,764,186.16	7,055,256.11	8,096,452.50	7,842,776.89	8,167,059.85	6,896,684.85	7,777,943.37	7,281,102.88
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	22.2	000	20.437.11	00 0	00 0	00:00	00.0	00:00	00:00	00:0
Cash Not in Treasuly	8511-8188		436.317.90	330.270.84	182,422.30	382,259.87	00:00	3,813.04	2,304.00	(55,491.12)
Due From Other Finds	9200-9200		00:0	282,777.93	0.00	00:00	0.00	0.00	00:00	0.00
	0320	000	000	9.248.34	(16,617.15)	14,602.78	(16,652.37)	4,013.40	4,259.60	1,916,91
Dronoid Expenditures	9330	00.0	0.00	(2,004.93)	(439.09)	591.34	0.00	152.25	1,369.55	(723.21)
Office Current Assets	9340	000	00.0	00'0	0.00	00.00	0.00	0.00	0.00	00'0
Ordered Cuttows of Resources	9490	00.0	0.00	0.00	00:0	00.00	0.00	0.00	0.00	00.00
SUBTOTAL		00.00	456,755.01	620,292.18	165,366.06	397,453,99	(16,652.37)	7,978.69	7,933.15	(54,297.42)
Liabilities and Deferred Inflows	Server -						1		(1 061 04)	9 8 1 7 8 1
Accounts Payable	9500-9599	0.00	952,080.78	538,016.05	193,298.08	12,466.29	187,31	(77.11.4)	(10,100,4)	00.0
Due To Other Funds	9610	00'0	1,010.22	2.50	0.00	0.00	0.00	0.00	0.00	00:00
Current Loans	9640	00:0	00'0	0.00	0.00	0.00	00'0	00.00	00.0	0.00
I Ingamed Revenies	9650	0.00	00'0	850,868.22	00:00	00.0	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	0696	00.00	0.00	00:0	00'0	0.00	0.00	0.00	0.00	00.00
SUBTOTAL		0.00	953,091.00	1,388,886.77	193,298.08	12,466.29	187.31	(411.22)	(4,861.01)	2,817.81
Nonoperating				000	(200 542 00)	24 151 24	781 449 51	216 399.83	(76.098.880)	10,721.68
Suspense Clearing	9910	000	430,283,89	031,430.07	(351 445 (15)	409 098 94	744.609.83	224,789.74	(877,066.81)	(46,393.55)
TOTAL BALANCE SHEET HEMS	ć	0.00	(50,030.10) 56 304 48	(3.232.971.83)	1.008.427.38	(2.120,115.88)	969,165.32	5,818,873.47	696,762.60	(2,653,240.74)
E. NEI INCREASE/DECREASE (B - C + D)	2		8 543 292 55	5 340 320 72	6.318.748.10	4.198.632.22	5,167,797.54	10,986,671.01	11,683,433.61	9,030,192.87
F. ENDING CASH (A + E)			0,010,101,000							
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Taken	Carried Control of the Control of th		***************************************		- HTTPACHERONE				
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH									
HO.	H JUNE		20 170 200 07	12 200 445 64	00 404 050 44				
A. BEGINNING CASH		9,030,192.87	12,087,911.75	13,023,113.04	11,203,121.02				
B. RECEIPTS									*****
COTT/Acydius Cilli Sources	8010.8019	7 069 050 47	4 538 698 47	4.538.698.47	7,069,049.47	00:0	0.00	60,551,390.00	60,551,390.00
Principal Appointment	8020-8079	1 911 558 42	5.610.152.86	424.048.83	1,074,216.45	00:0	00.0	22,673,084.00	22,673,084.00
**************************************	8080 8080	(803 445 18)	(301 634 44)	(301 634.44)	(577,135,13)	00'0	0.00	(3,920,437.99)	(3,920,438.00)
IMISOCHIALI ALIAS	8100 8290	2 156 415 53	0.00	00:0	1,261,033.68	00:00	0.00	5,003,880.00	5,003,880.00
Other State Designs	8300 8500	149 753 30	1 105 291 72	(2.32)	998,603,90	00.0	00'0	5,696,642.00	5,696,642.00
Office State never for	0200-0239	05.001,041	711 973 21	291 514 39	315.336.42	00.0	0000	4,286,930.99	4,286,931.00
Officer Local Reveilue	6670-000	000	000	000	000	00:00	00:0	00'0	00:00
Intertund Transfers In	8310-8929	00.0	000	000	000	000	00:0	0.00	00:00
All Other Financing Sources	8789-0588	00.0	44 864 404 93	A 062 624 03	10 141 104 79	00 0		94,291,489.00	94,291,489.00
O DOOT RECEIPTS		00.000,040,01	20.104, POO.2	7,002,027,00					
C. DISBURSEMENTS	4000	700 554 37	2 005 778 62	5 284 A38 80	3 987 953 38	00.0	00'0	43,900,225.00	43,900,225.00
Certificated Salaries	1000-1999	17.100,001,0	3,303,110.02	4 440 403 00	1 482 068 86	000		12.731.733.00	12,731,733.00
Classified Salaries	2000-2999	C1.905,804.1	1,074,219.05	4 004 000 20	4 849 244 AB	00.0		17.837.563.00	17,837,563.00
Employee Benefits	3000-3999	1,419,339.05	1,443,292.21	07.000,100,1	043,11.40	00.0			2 905 851 00
Books and Supplies	4000-4999	188,185.70	151,891.23	370,008.12	200,991.90	00.0		,	11 263 559 DD
Services	5000-5999	928,687.80	1,333,590.39	997,779.58	2,036,408.48	0.00		00.200,002,11	00,202,002,11
Capital Outlay	6000-6599	00:00	00:0	2,528.01	(2,528.02)	0.00			00,000,082
Other Outro	7000-7499	478,246.92	65,989.83	00'0	(238,148.17)	0.00		1,672,7	1,672,717.00
loterfund Transfers Out	7600-7629	00.00	00'0	00:00	00'0	0.00		0.00	0.00
All Other Einancing Uses	7630-7699	0000	0.00	00:0	00:00	0.00			00.0
TOTAL DISBURSEMENTS		7 909 874.89	8,054,861.91	9,407,377.67	9,343,063.92	0.00	00.00	90,596,641.00	90,596,641.00
D BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	00'0	0.00	00'0	0.00		20,437.11	5
Accounts Receivable	9200-9299	6.939.00	00'0	00.00	00'0	0.00	0.00	1,288,835.83	
Duo gram Other Eurole	9310	000	00.00	0:00	00.0	00:0	0.00	282,777.93	
Oue Float Outer Failus	2 60	F 824 41	(13 183 14)	3 247 15	45.727.51	00.0	00.00	42,387,44	
Stores	9320	3 000 74	(581 98)	1 267 08	530,772,81	00:00	00:00	534,394.53	
Frepaid Experimines	200	0000	000	000	000	00 0	00.00	00'0	
Other Current Assets	9340	0.00	000	00.0	0.00	000			
Deferred Outflows of Resources	9490	nnin	00.0	200	00 000 02.1	000		2 168 87	
SUBTOTAL		16,754.12	(13,765.12)	4,514.23	26.00c,a/c	0.0		2, 100,000	
Liabilities and Deferred Inflows						6		1 695 251 00	
Accounts Payable	9500-9599	(452.16)	(6,982.47)	(908.46)	0.00	0.00		80,1	
Due To Other Funds	9610	00:0	00:00	0.00	00'0	0.00		O'I	
Current Loans	9640	00'0	0.00	00'0	0.00	0.00			
Hoogrand Bayenies	9650	00.0	00.0	00:00	00:0	00.00		850,86	
Defend before of Document	0000	SUU	UUU	0.00	0.00	0.00	0.00	0.00	
Deletied filliows of resources	OSOS -	(450 46)	(7 V C 80 9/	(908 46)	000	00:0	00'0	2,537,131.94	
SUBIOIAL		(437.10)	(0,305.41)	(21.200)					
Nonoperating	0040	9 422 16	(65 633 37)	83.341.43	(820,221,24)	00:0	00'0	0.00	
Suspense Cleaning	0 66	26 628 44	(72.416.02)	88.764.12	(243,720.92)	00.0	0.00		
C	2	3 057 718 88	3 537 203 89	(4.365.988.62)	554,319,95	0.00	0.00	3,326,548.90	3,694,848.00
F. THE INCREMENDED (F. C.)		12 087 911 75	15 625 115 64	11 259.127.02	11.813,446.97				
F. ENDING CASH (A + E)		07:116,100,21	0.0101010101						
G. ENDING CASH, PLUS CASH								11,813,446.97	
かいしいしい ひょうし ひとくく こうこう		VERNAMENTAL OF THE STATE OF THE	100 ANG STREET, CONTROL OF THE PERSON OF THE	A THE STREET WAS A STREET OF THE STREET					

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July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

43 69450 0000000 Form CEA

Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
42,455,363.00	301	0.00	303	42,455,363.00	305	1,508,465.00		307	40,946,898.00	309
11,848,347.15	311	0.00	313	11,848,347.15	315	952,756.00		317	10,895,591.15	319
16,365,126.69	321	991,142.00	323	15,373,984.69	325	506,074.00		327	14,867,910.69	329
3,475,345.81	331	0.00	333	3,475,345.81	335	522,318.89		337	2,953,026.92	339
10,838,817.97	341		***************************************		345	2,650,947.00	www.	347	8,187,870.97	
	for Year (1) 42,455,363.00 11,848,347.15 16,365,126.69 3,475,345.81	for Year (1) EDP No. 42,455,363.00 301 11,848,347.15 311 16,365,126.69 321	for Year (1) EDP No. (See Note 1) 42,455,363.00 301 0.00 11,848,347.15 311 0.00 16,365,126.69 321 991,142.00 3,475,345.81 331 0.00 10,838,817.97 341 0.00	for Year (1) EDP No. (See Note 1) (2) EDP No. 42,455,363.00 301 0.00 303 11,848,347.15 311 0.00 313 16,365,126.69 321 991,142.00 323 3,475,345.81 331 0.00 333 10,838,817.97 341 0.00 343	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) EDP No. of Education (Col 1 - Col 2) (3) 42,455,363.00 301 0.00 303 42,455,363.00 11,848,347.15 311 0.00 313 11,848,347.15 16,365,126.69 321 991,142.00 323 15,373,984.69 3,475,345.81 331 0.00 333 3,475,345.81 10,838,817.97 341 0.00 343 10,838,817.97	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) EDP No. of Education (Col 1 - Col 2) (3) EDP No. 42,455,363.00 301 0.00 303 42,455,363.00 305 11,848,347.15 311 0.00 313 11,848,347.15 315 16,365,126.69 321 991,142.00 323 15,373,984.69 325 3,475,345.81 331 0.00 333 3,475,345.81 335 10,838,817.97 341 0.00 343 10,838,817.97 345	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4a) 42,455,363.00 301 0.00 303 42,455,363.00 305 1,508,465.00 11,848,347.15 311 0.00 313 11,848,347.15 315 952,756.00 16,365,126.69 321 991,142.00 323 15,373,984.69 325 506,074.00 3,475,345.81 331 0.00 333 3,475,345.81 335 522,318.89 10,838,817.97 341 0.00 343 10,838,817.97 345 2,650,947.00	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4a) (Overrides)* (See Note 2) (4b) 42,455,363.00 301 0.00 303 42,455,363.00 305 1,508,465.00 11,848,347.15 311 0.00 313 11,848,347.15 315 952,756.00 16,365,126.69 321 991,142.00 323 15,373,984.69 325 506,074.00 3,475,345.81 331 0.00 333 3,475,345.81 335 522,318.89 10,838,817.97 341 0.00 343 10,838,817.97 345 2,650,947.00	Total Expense for Year (1) EDP No. Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP No. (Extracted) (See Note 2) (4a) (Overrides)* (See Note 2) (4b) EDP No. 42,455,363.00 301 0.00 303 42,455,363.00 305 1,508,465.00 307 11,848,347.15 311 0.00 313 11,848,347.15 315 952,756.00 317 16,365,126.69 321 991,142.00 323 15,373,984.69 325 506,074.00 327 3,475,345.81 331 0.00 333 3,475,345.81 335 522,318.89 337 10,838,817.97 341 0.00 343 10,838,817.97 345 2,650,947.00 347	Total Expense for Year (1) EDP (2) Reductions (See Note 1) (2) of Education (Col 1 - Col 2) (3) EDP (3) (Extracted) (See Note 2) (4a) (Overrides)* (See Note 2) (4b) EDP (Col 3 - Col 4) (5) 42,455,363.00 301 0.00 303 42,455,363.00 305 1,508,465.00 307 40,946,898.00 11,848,347.15 311 0.00 313 11,848,347.15 315 952,756.00 317 10,895,591.15 16,365,126.69 321 991,142.00 323 15,373,984.69 325 506,074.00 327 14,867,910.69 3,475,345.81 331 0.00 333 3,475,345.81 335 522,318.89 337 2,953,026.92

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

1. Teacher Salaries as Per EC 41011. 1100 35,517,844,00 375 2. Salaries of Instructional Aides Per EC 41011. 2100 2,468,189,00 380 3 STRS. 3101 & 3102 3,158,848.00 382 4. PERS. 3201 & 3202 397,035.00 383 5. OASDI - Regular, Medicare and Alternative 301 & 3302 794,435.00 384 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 4,405,686.00 385 7. Unemployment Insurance. 3501 & 3502 20,197.00 390 8. Workers' Compensation Insurance. 3601 & 3602 1,212,222.00 392 9. OPEB, Active Employees (EC 41372). 390 390 391 390 391 10. Other Benefits (EC 22310). 3901 & 3902 11,452.00 393 393 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 395 396 46,816.00 396 396 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4. 46,816.00 396 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 <	DAD	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
2 Salaries of Instructional Aides Per EC 41011 2,468,189.00 380 3101 & 3102 3,158,848,00 382 320 337,035.00 383 3302 794,435.00 384 302 337,035.00 383 3302 794,435.00 384 302 3301 & 3302 794,435.00 384 302 3301 & 3302 794,435.00 384 302			1100	35,517,844.00	375
3 STRS 3101 & 3102 3,158,848.00 382 397,035.00 383 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 397,035.00 384 301 & 3202 392,035.00 385 301 & 3202 392,035.00 385 301 & 3202 392,035.00 385		Salaries of Instructional Aides Per EC 41011	2100	2,468,189.00	380
4. PERS. 3201 & 3202 & 397,035.00 & 383 5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 & 794,435.00 & 384 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3501 & 3502 & 20,197.00 & 390 7. Unemployment Insurance. 3501 & 3502 & 20,197.00 & 390 8. Workers' Compensation Insurance. 3601 & 3602 & 1,212,222.00 & 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 & 0.00 10. Other Benefits (EC 22310). 3901 & 3902 & 11,452.00 & 395 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,980.00 & 395 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 388 8enefits (other than Lottery) deducted in Column 4a (Extracted). 46,816.00 & 46,816.00 & 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 & 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 61.58%		STRS	3101 & 3102	3,158,848.00	382
5. OASDI - Regular, Medicare and Alternative. 3301 & 3302 794,435.00 384 6. Health & Welfare Benefits (EC 41372) 4,405,686.00 385 (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 4,405,686.00 385 7. Unemployment Insurance. 3601 & 3602 1,212,222.00 390 8. Workers' Compensation Insurance. 3601 & 3602 1,212,222.00 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 0.00 10. Other Benefits (EC 22310). 3901 & 3902 11,452.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 46,816.00 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for unified and 50% for lementary, 55% for unified and 50% for unified and 50% for unified and 50% for lementary, 55% for unified and 50% for unified and 50% for unified and 50% for unified and 50% for unified and 50% for unified	4.	DERS	3201 & 3202	397,035.00	383
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 7. Unemployment Insurance. 8. Workers' Compensation Insurance. 9. OPEB, Active Employees (EC 41372). 10. Other Benefits (EC 22310). 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 8. Denefits (other than Lottery) deducted in Column 4b (Overrides)*. 13. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 38. 44,405,686.00 385 385 3401 & 3401 & 3402 & 4,405,686.00 390 385 385 385 385 385 385 385 385 385 385	5.	OASDL-Regular Medicare and Alternative	3301 & 3302	794,435.00	384
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). 3401 & 3402 & 4,405,686.00 385 7. Unemployment Insurance. 3501 & 3502 & 20,197.00 390 8. Workers' Compensation Insurance. 3601 & 3602 & 1,212,222.00 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 & 0.00 390 10. Other Benefits (EC 22310). 3901 & 3902 & 11,452.00 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 46,816.00 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 46,816.00 396 t. TOTAL SALARIES AND BENEFITS. 47,939,092.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 61,58%	6.				i
Annuity Plans). 3401 & 3402	10.				
7. Unemployment Insurance. 3501 & 3502 & 20,197.00 & 390 8. Workers' Compensation Insurance. 3601 & 3602 & 1,212,222.00 & 392 9. OPEB, Active Employees (EC 41372). 3751 & 3752 & 0.00 10. Other Benefits (EC 22310). 3901 & 3902 & 11,452.00 & 393 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 & 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 46,816.00 & 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 & 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for ligh school districts to avoid penalty under provisions of EC 41372. 61.58%		Annuity Plans)	3401 & 3402	4,405,686.00	385
8. Workers' Compensation Insurance. 3601 & 3602 (1,212,222.00) 1,212,222.00 397 9. OPEB, Active Employees (EC 41372). 3751 & 3752 (0.00) 3901 & 3902 (11,452.00) 393 10. Other Benefits (EC 22310). 47,985,908.00 47,985,908.00 395 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 395 12. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 0.00 46,816.00 396 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 46,816.00 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 61.58%	7	Inamplement insurance	3501 & 3502	20,197.00	j 390
9. OPEB, Active Employees (EC 41372). 3751 & 3752	11.	Workers Compensation Insurance	3601 & 3602	1,212,222.00	392
10. Other Benefits (EC 22310). 3901 & 3902 11,452,00 395 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 47,985,908.00 395 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 0,00 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 46,816.00 396 b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 396 14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 61.58%		WORKERS COMPONENCE MEASUREMENT MEASUREMENT.	3751 & 3752	0.00]
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). 15b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 15c. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		Of LB, Active Employees (LO 41972).	3901 & 3902	11,452.00	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	F	Office Definition (LO 22019). SIJIRTOTAL Salaries and Benefits (Sum Lines 1 - 10).		47,985,908.00	395
Benefits deducted in Column 2. 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* 1396 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	1				
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 396 46,816.00 397 46,816.00 398 398 47,939,092.00 397 47,939,092.00 397	12.	Benefits deducted in Column 2		0.00	j l
Benefits (other than Lottery) deducted in Column 4a (Extracted). b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 46,816.00 396 396 397	132				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 396 397 397 398 398 399 399 399 399 397 399 399 399 399 399	154	Renefits (other than Lottery) deducted in Column 4a (Extracted).		46,816.00	396
Benefits (other than Lottery) deducted in Column 4b (Overrides)* 14. TOTAL SALARIES AND BENEFITS. 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 396 47,939,092.00 47,939,092.00 47,939,092.00 61.58%	h		ĺ		1 1
14. TOTAL SALARIES AND BENEFITS. 47,939,092.00 397 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. 61.58%	"	Renefits (other than Lottery) deducted in Column 4b (Overrides)*			396
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	11	TOTAL SALARIES AND BENEFITS		47,939,092.00	397
Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372					
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372]'	Compensation (FDP 397 divided by EDP 369) Line 15 must			
for high school districts to avoid penalty under provisions of EC 41372		equal or exceed 60% for elementary 55% for unified and 50%			1
		for high school districts to avoid penalty under provisions of EC 41372.		61.58%	5
446 Digiticalis exempt from EC 41372 pecalise it meets the provisions	16.	District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')	'0.				

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exer	npt under the
orovisions of EC 41374.	ules autores, m
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	61.58%
= 1	0.00%
Percentage below the minimum (Part III, Line 1 minus Line 2) District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	77,851,297.73
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
5. Delidency Amount (Part III, Line 5 lines Line 4)	

PART II / F. J. J. Standard Andrewski and Andrewski in Part I. Column 4b (required)
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
The state of the s
Children Chi

July 1 Budget 2015-16 Budget GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

43 69450 0000000 Form CEB

PARTI - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	43,900,225.00	301	0.00	303	43,900,225.00	305	1,469,781.00		307	42,430,444.00	309
2000 - Classified Salaries	12,731,733.00	311	0.00	313	12,731,733.00	315	1,028,916.00		317	11,702,817.00	319
3000 - Employee Benefits (Excluding 3800)	17,837,563.00	321	300,307.00	323	17,537,256.00	325	575,312.00		327	16,961,944.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,905,851.00	331	0.00	333	2,905,851.00	335	521,614,00		337	2,384,237.00	339
5000 - Services & 7300 - Indirect Costs	10,969,396.00	341	0.00	343			2,424,475.00	www.commun	347	8,544,921.00	
			T	OTAL	88,044,461.00	365	1	Ŧ	OTAL	82,024,363,00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

DAD	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Obiect		EDP No.
	Teacher Salaries as Per EC 41011	1100	36,952,294,00	375
1.	Salaries of Instructional Aides Per EC 41011.	2100	2.588.116.00	380
	Salanes of instructional Aides Per EC 41011.	3101 & 3102		382
		3201 & 3202	419.238.00	383
4.	PERS	3301 & 3302	811.857.00	1 1
	OASDI - Regular, Medicare and Alternative.	3301 0 3302	011,007.00	1 007
	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and	0404 0 0400	E 220 227 0A	205
	Annuity Plans)	3401 & 3402	5,338,227.00	
	Unemployment Insurance.	3501 & 3502	19,531.00	4
	Workers' Compensation Insurance.	3601 & 3602	1,230,001.00	392
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	10,861.00	-
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	.,,	51,347,881.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
1	Benefits deducted in Column 2.		0.00	1
13a.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4a (Extracted)		48,569.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14	TOTAL SALARIES AND BENEFITS.		51,299,312.00	397
	Percent of Current Cost of Education Expended for Classroom			1
'	Compensation (EDP 397 divided by EDP 369) Line 15 must			
1	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372		62.54%	5
16	District is exempt from EC 41372 because it meets the provisions			1
10.	of EC 41374. (If exempt, enter 'X')			
L	OFEC 41074. (It exempt, enter A)		L	

PAR	T III: DEFICIENCY AMOUNT	
	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exe	mpt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2	Percentage spent by this district (Part II, Line 15)	62.54%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	82,024,363.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0,00

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

July 1 Budget 2014-15 Estimated Actuals Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
olderical abracian Dancis	96 520 171 00	402,720,00	96,922,891.00		4,922,354.00	92,000,537.00	4,522,102.00
General Coligation bollos rayable	20,020,020		00.00		0.00	0.00	0.00
State School building Loans Fayable	4 712 986 00	147 014 00	4,860,000.00		285,000.00	4,575,000.00	295,000.00
Certificates of Patricipation Fayable	15 741 542 00		15.741.542.00		438,559.00	15,302,983.00	466,896.00
Capital Leases Payable	20.710,11,0		00.0		00:00	00.0	0.00
Lease Revenue Bonds Payable	1 441 758 00		1.441.756.00		961,142.00	480,614.00	240,307.00
Other General Long-Term Debt	00.00 1.1 1.1		00 0			00:00	00.0
Net Pension Liability	20 275 47		39 275 47		13,429.00	25,846.47	0.00
Net OPEB Obligation	350.041.00		350,041.00	50,000.00		400,041.00	0.00
Compensated Absences I of allo	118 805 771 47	549.734.00	119,355,505.47	50,000.00	6,620,484.00	112,785,021.47	5,524,305.00
GOVERNMENT ACTIVITIES TOTAL COMMENTS							
Business-Type Activities:							
			000			00.0	
General Obligation Bonds Payable			0000			00'0	
State School Building Loans Payable			00.0			00:0	
Certificates of Participation Payable			00.0			00'0	
Capital Leases Payable			00.0			00'0	
Lease Revenue boilds rayable			00.00			00.0	
Other General Long-Term Dept			00.0			0.00	
Net Pension Liability			00:0			0.00	
Compensated Absences Pavable			00.00			00.00	
D. cincon to continue long form liabilities	00.0	00:0	00:00	00.00	0.00	00.00	00.0
Business-type activities long-term liabilities	22.2	- >>:>		THE PARTY OF THE P	with the control of t		

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July 1 Budget 2014-15 Estimated Actuals Indirect Cost Rate Worksheet

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services

calc usin	es (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative on ulation of the plant services costs attributed to general administration and included in the pool is standardized and auto og the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foota upied by general administration.	mated
Α.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll 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. 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. 	3,047,721.84
В.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	66,629,973.00
c.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a divided by Line B1: zero if pegative) (See Part III. Lines A5 and A6)	4.57%

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.

Α.	Normal Separation Costs (optional)
	Enter any normal separation costs paid on behalf of employees of restricted st

tate 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.

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

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Pari	t 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	4 400 405 04
	 (Functions 7200-7600, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 	4,180,195.84 888,995.00
	 External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 	48,000.00
	 Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 	0.00
	 Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 	356,521.19
	6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	 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)	<u>0.00</u> 5,473,712.03
	Total Indirect Costs (Lines A1 through A7a, minus Line A7b) Carry-Forward Adjustment (Part IV, Line F)	753,807.47
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,227,519.50
В.	Base Costs	EE 400 241 32
	 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 	55,488,241.32 9,920,707.68
	 Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 	3,574,791.78
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	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)	779,682.00
	 External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 	0.00
	 Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, 	
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	90,027.00
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	7 444 047 04
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,444,817.81
	12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13. Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00 5,496,794.00
	 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 	
	 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100, 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 	82,795,061.59
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	•
	(For information only - not for use when claiming/recovering indirect costs)	a a 10/.
	(Line A8 divided by Line B18)	6.61%
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)	7.52%
u-mu.c	(Line Are divided by Line Dro)	- Villiand Control Con

July 1 Budget 2014-15 Estimated Actuals Indirect Cost Rate Worksheet

43 69450 0000000 Form ICR

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 co	osts incurred in the current year (Part III, Line A8)	5,473,712.03
В.	Carry-forw	vard adjustment from prior year(s)	
	1. Carry-	forward adjustment from the second prior year	231,240.12
	2. Carry-	forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-forv	vard adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.98%) times Part III, Line B18); zero if negative	753,807.47
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.98%) times Part III, Line B18) or (the highest rate used to er costs from any program (6.83%) times Part III, Line B18); zero if positive	0.00
D.	Prelimina	753,807.47	
E.	Optional a		
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA not forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward active rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that ljustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	753,807.47

July 1 Budget 2014-15 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 5.98% Highest rate used in any program: 6.83%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,794,858.95	103,397.00	5.76%
01	4035	434,212.00	26,647.00	6.14%
01	4203	569,675.98	10,554.00	1.85%
01	7405	804,581.84	48,114.00	5.98%
13	5310	4.580,450.00	312,768.00	6.83%

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

43 69450 0000000 Form L

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			The second secon		
Adjusted Beginning Fund Balance	9791-9795	307,912.33	t	754,134.57	1,062,046.90
Adjusted Beginning Fund Balance State Lottery Revenue	8560	1,143,610.06		335,884.99	1,479,495.05
Other Local Revenue	8600-8799	2,000.00		0.00	2,000.00
Transfers from Funds of	0000 0700		Dawn Child Column Description of the Column		
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0000				
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available	0000				
(Sum Lines A1 through A5)		1,453,522.39	0.00	1,090,019.56	2,543,541.95
(Suffi Lines AT through A5)		1,100,000.			
B. EXPENDITURES AND OTHER FINANCII	IG USES				
Certificated Salaries	1000-1999	1,200,000.00			1,200,000.00
Classified Salaries	2000-2999	0.00			0.00
Employee Benefits	3000-3999	0.00		the arrests of	0.00
Books and Supplies	4000-4999	0.00		227,019.56	227,019.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300) 6. Capital Outlay 7. Tuition 8. Interagency Transfers Out	5100, 5710, 5800 6000-6999 7100-7199	0.00			0.00
a. To Other Districts, County Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.00
	7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399				0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
Total Expenditures and Other Financin	g Uses	1		207.040.50	1 407 010 50
(Sum Lines B1 through B11)	······································	1,200,000.00	0.00	227,019.56	1,427,019.56
C. ENDING BALANCE (Must agual Line A6 minus Line B12)	979Z	253,522,39	0.00	863,000.00	1,116,522.39
(Must equal Line A6 minus Line B12) D. COMMENTS:	3/34		0.00	1 000,000,00	.,,

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.

			***************************************		· · · · · · · · · · · · · · · · · · ·	
		2015-16	%		%	
		Budget	Change	2016-17	Change	2017-18
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C an	ıd E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				05 101 005 00		05 200 041 00
LCFF/Revenue Limit Sources	8010-8099	78,783,508.00	4,21%	82,104,095.00	4.01% 0.00%	85,399,941.00 0.00
2. Federal Revenues	8100-8299	0.00	0.00% -53.59%	0.00 1,351,857.00	0,00%	1,351,857.00
3. Other State Revenues	8300-8599	2,912,991.00 2,696,298.00	0.00%	2,696,298.00	0.00%	2,696,298.00
4. Other Local Revenues	8600-8799	2,090,290.00	0.0076	2,070,278,00	0.0070	2,070,270,00
5. Other Financing Sources	8900-8929	0.00	0,00%	0.00	0.00%	0.00
a. Transfers In	8930-8979	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources c. Contributions	8980-8999	(12,508,106,00)	5.25%	(13,164,954.00)	3,75%	(13,658,019.00)
	0700*0777	71,884,691.00	1.53%	72,987,296.00	3.84%	75,790,077.00
6. Total (Sum lines A1 thru A5c)		71,864,031,00	1,3370	12,361,230.00	5.6478	15,120,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,596,423.00		37,313,217.00
b. Step & Column Adjustment				716,794.00		423,696.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,596,423.00	1,96%	37,313,217.00	1.14%	37,736,913.00
2. Classified Salaries		, , ,				
a. Base Salaries				8,143,613.00		8,260,491.00
				116,878.00		85,478,00
b. Step & Column Adjustment				110,070,00	1	05,170,00
c. Cost-of-Living Adjustment					1	
d. Other Adjustments	2000 2000	0.140.610.00	1.440/	8,260,491,00	1.03%	8,345,969.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,143,613.00	1,44%			
3. Employee Benefits	3000-3999	13,844,407.00	7.85%	14,931,632.00	6.83%	15,950,917.00
4. Books and Supplies	4000-4999	1,955,489.00	54.21%	3,015,489.00	17.91%	3,555,489.00
5. Services and Other Operating Expenditures	5000-5999	6,031,782.00	17.81%	7,105,966.00	14.00%	8,100,470.00
6. Capital Outlay	6000-6999	285,000.00	0,00%	285,000.00	0,00%	285,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,773,573.00	1.90%	1,807,338.00	1,76%	1,839,066.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(440,444.00)	1,44%	(446,773.00)	1.95%	(455,493,00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0,00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		68,189,843.00	5.99%	72,272,360,00	4.27%	75,358,331.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,694,848.00		714,936.00		431,746,00
· · · · · · · · · · · · · · · · · · ·						
D. FUND BALANCE						11 400 600 10
Net Beginning Fund Balance (Form 01, line F1e)		7,028,899.10	**************************************	10,723,747.10		11,438,683.10
Ending Fund Balance (Sum lines C and D1)		10,723,747.10		11,438,683.10		11,870,429.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	601,781.97		601,782.00		601,782.00
1 . = 5 .	9740					
b. Restricted	2170		1			
c. Committed	9750	0.00		0,00		0,00
1, Stabilization Arrangements				0,00		0,00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00	4	0.00		0.00
e, Unassigned/Unappropriated						2.000.000
Reserve for Economic Uncertainties	9789	2,717,899.00		2,860,809.00		2,969,328.00
2. Unassigned/Unappropriated	9790	7,404,066.13		7,976,092.10		8,299,319.10
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,723,747,10		11,438,683.10		11,870,429.10

July 1 Budget General Fund Multiyear Projections Unrestricted

43 69450 0000000 Form MYP

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	2,717,899.00		2,860,809.00		2,969,328.00
c. Unassigned/Unappropriated	9790	7,404,066.13		7,976,092.10		8,299,319.10
(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)		10,121,965.13		10,836,901.10		11,268,647,10

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.

July 1 Budget General Fund Multiyear Projections Restricted

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	2010 2000	520 520 00	0.000/	520 528 00	0.000	520 520 00
LCFF/Revenue Limit Sources	8010-8099	520,528.00 5,003,880.00	0.00%	520,528.00 5,003,880.00	0.00%	520,528.00 5,003,880.00
Federal Revenues Other State Revenues	8100-8299 8300-8599	2,783,651.00	0.00%	2,783,651.00	0.00%	2,783,651.00
4. Other Local Revenues	8600-8799	1,590,633.00	1,53%	1.614,931.00	2.37%	1,653,195,00
5. Other Financing Sources	0000 0111			-,,-,		
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	12,508,106.00	5.25%	13,164,954,00	3.75%	13,658,019.00
6. Total (Sum lines A1 thru A5c)		22,406,798.00	3,04%	23,087,944.00	2,30%	23,619,273.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,303,802.00		7,401,219.00
b. Step & Column Adjustment				97,417.00		76,981.00
c. Cost-of-Living Adjustment					T	
d. Other Adjustments					T	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,303,802.00	1.33%	7,401,219.00	1,04%	7,478,200.00
2. Classified Salaries	1000 1555	7,505,502.00		1,102,227.00		
a. Base Salaries				4,588,120.00		4,670,646,00
El ···				82,526.00		67,549.00
b. Step & Column Adjustment				02,320.00	1	07,515,00
c. Cost-of-Living Adjustment						
d. Other Adjustments	2000-2999	4,588,120.00	1.80%	4,670,646.00	1.45%	4,738,195.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	3000-3999	·	5.54%	4,214,294.00	7.77%	4,541,682.00
3. Employee Benefits		3,993,156.00	6,02%		2,69%	1,034,662.00
4. Books and Supplies	4000-4999	950,362.00		1,007,562.00	0.59%	5,486,946.00
5. Services and Other Operating Expenditures	5000-5999	5,231,770.00	4.26% 0.00%	5,454,635,00 0.00	0.39%	0.00
6. Capital Outlay	6000-6999	0,00			0,00%	193,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0,00%	193,300.00	-	146,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	146,288.00	0,00%	146,288.00	0,00%	140,288.00
9. Other Financing Uses	#C00 #C00	0,00	0.00%	0,00	0.00%	0.00
a. Transfers Out	7600-7629	0,00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.0076	0.00
10. Other Adjustments (Explain in Section F below)		22 407 708 00	2.040/	23,087,944.00	2.30%	23,619,273.00
11. Total (Sum lines B1 thru B10)		22,406,798,00	3.04%	23,087,944,00	2,3076	23,019,273.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		0.00		0.00		0.00
(Line A6 minus line B11)		0.00		0.00		0.00
D, FUND BALANCE		1				
1. Net Beginning Fund Balance (Form 01, line F1e)		1,483,000.00		1,483,000.00		1,483,000.00
2. Ending Fund Balance (Sum lines C and D1)		1,483,000.00		1,483,000.00		1,483,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0,00		00,0	4	0.00
b. Restricted	9740	1,483,000.00		1,483,000.00	-	1,483,000.00
c, Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,483,000.00		1,483,000.00		1,483,000.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E, AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

production and the second seco					TOTAL TOTAL	
	· Object	2015-16 Budget (Form 01)	% Change (Cols. C-A/A)	2016-17 Projection	% Change (Cols. E-C/C)	2017-18 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						1
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	79,304,036.00	4.19%	82,624,623.00	3,99%	85,920,469.00
2. Federal Revenues	8100-8299	5,003,880.00	0.00%	5,003,880.00	0.00%	5,003,880.00
3. Other State Revenues	8300-8599	5,696,642.00	-27.40%	4,135,508.00	0,00%	4,135,508.00
4. Other Local Revenues	8600-8799	4,286,931.00	0.57%	4,311,229.00	0,89%	4,349,493.00
5. Other Financing Sources				1		
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	94,291,489.00	1.89%	96,075,240.00	3.47%	99,409,350.00
6. Total (Sum lines A1 thru A5c)		94,291,489.00	1,8970	90,073,240.00	3.4770	99,409,330.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		1000		12 000 225 00		44 714 426 00
a. Base Salaries			-	43,900,225.00	H	44,714,436.00
b. Step & Column Adjustment				814,211.00		500,677.00
c. Cost-of-Living Adjustment				0,00	-	0.00
d. Other Adjustments				0.00		0,00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	43,900,225.00	1.85%	44,714,436.00	1.12%	45,215,113.00
2. Classified Salaries						
a. Base Salaries				12,731,733.00	ļ	12,931,137.00
b. Step & Column Adjustment				199,404.00		153,027.00
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	12,731,733.00	1,57%	12,931,137.00	1,18%	13,084,164.00
3. Employee Benefits	3000-3999	17,837,563.00	7.33%	19,145,926.00	7.03%	20,492,599.00
4. Books and Supplies	4000-4999	2,905,851,00	38.45%	4,023,051.00	14.10%	4,590,151.00
5. Services and Other Operating Expenditures	5000-5999	11,263,552.00	11.52%	12,560,601.00	8.17%	13,587,416.00
6. Capital Outlay	6000-6999	285,000,00	0.00%	285,000.00	0,00%	285,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,966,873.00	1,72%	2,000,638.00	1.59%	2,032,366.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(294,156.00)	2.15%	(300,485.00)	2.90%	(309,205.00)
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0,00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0,00
11. Total (Sum lines B1 thru B10)		90,596,641.00	5.26%	95,360,304.00	3.79%	98,977,604.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,694,848,00		714,936.00		431,746,00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,511,899.10		12,206,747.10		12,921,683,10
2. Ending Fund Balance (Sum lines C and D1)		12,206,747.10		12,921,683,10		13,353,429.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	601,781.97		601,782.00		601,782.00
b. Restricted	9740	1,483,000.00		1,483,000.00		1,483,000.00
c. Committed						0.00
1, Stabilization Arrangements	9750	0,00		0.00		0.00
2. Other Commitments	9760	0.00		0,00		0.00
d. Assigned	9780	0,00		0.00		0,00
e. Unassigned/Unappropriated	0.500	2 717 900 00		2,860,809.00		2,969,328.00
1. Reserve for Economic Uncertainties	9789 9790	2,717,899.00 7,404,066.13		7,976,092.10		8,299,319,10
2. Unassigned/Unappropriated	9790	1,404,000.13	-	7,570,092.10		0,2,77,317,10
f. Total Components of Ending Fund Balance		12,206,747.10		12,921,683.10		13,353,429.10
(Line D3f must agree with line D2)	***************************************	14,400,747,10	SUSTEMBLE CONTROL CONT	1 14,721,003.10	Lee-stripper/minus/Assato/minuschis/Select	10,000,720 IV

July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

43 69450 0000000 Form MYP

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0,00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	2,717,899.00		2,860,809.00		2,969,328.00
c. Unassigned/Unappropriated	9790	7,404,066.13		7,976,092.10		8,299,319.10
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z		1000	0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		4				
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	00,0		0,00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,121,965.13		10,836,901.10		11,268,647,10 11,39%
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.17%		11.36%		11,39%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
				Τ		I
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		1				
(Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter pro	jections)	8,450.00		8,450.00		8,450,00
Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		90,596,641.00		95,360,304.00		98,977,604.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N	Vo)	0,00		0,00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	,	90,596,641.00		95,360,304.00		98,977,604.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%	6	39	6	3%
		2,717,899.23	1	2,860,809.12		2,969,328,12
e. Reserve Standard - By Percent (Line F3c times F3d)		2,111,099.23		2,000,009.12		2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
f, Reserve Standard - By Amount				0.00		0,00
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00	1		-	2,969,328.12
g. Reserve Standard (Greater of Line F3e or F3f)		2,717,899.23	-	2,860,809,12		9A
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	***************************************	YES		YES		YES

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

43 69450 0000000 Form NCMOE

Printed: 6/12/2015 10:29 AM

	Fun	ds 01, 09, and	1 62	2014-15	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. T. I. J. A. L. S. Harrell, and becal comen difference (all recourages)	A.01	A 11	4000 7000	88,494,087.21	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	00,494,007.21	
B. Less all federal expenditures not allowed for MOE					
(Resources 3000-5999, except 3385)	All	All	1000-7999	6,529,580.23	
C. Less state and local expenditures not allowed for MOE:					
(All resources, except federal as identified in Line B)	All	5000-5999	1000-7999	0.00	
Community Services	All except	All except	1000-7999	0.00	
2. Capital Outlay	7100-7199	5000-5999	6000-6999	1,459,943.03	
			5400-5450,		
3. Debt Service	All	9100	5800, 7430- 7439	1,930,514.56	
5. 253. 5 57.775					
4. Other Transfers Out	All	9200	7200-7299	0.00	
				2.22	
Interfund Transfers Out	All	9300	7600-7629	0.00	
		9100	7699		
6. All Other Financing Uses	All	9200	7651	0.00	
		All except 5000-5999,			
7. Nonagency	7100-7199	9000-9999	1000-7999	0.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate					
costs of services for which tuition is received)					
	All	All	8710	0.00	
O O O o o o o o o o o o o o o o o o o o					
 Supplemental expenditures made as a result of a Presidentially declared disaster 		entered. Must es in lines B, C			
1 Tooldonially dooldrod diodoto.	Схропакак	D2.	7, 00, 21, 0.		
Total state and local expenditures not					
allowed for MOE calculation				2 200 457 50	
(Sum lines C1 through C9)			1000 7440	3,390,457.59	
D. Plus additional MOE expenditures:			1000-7143, 7300-7439		
Flus additional MOE experiordres. Expenditures to cover deficits for food services			1		
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00	
, , ,	Manually	entered. Must	not include		
2. Expenditures to cover deficits for student body activities		ditures in lines			
E. Total expenditures subject to MOE				70 574 040 04	
(Line A minus lines B and C10, plus lines D1 and D2)				78,574,049.39	

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

43 69450 0000000 Form NCMOE

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			2014-15 Annual ADA/
Section I	I - Expenditures Per ADA		Exps. Per ADA
A. Averag	ge Daily Attendance A, Annual ADA column, sum of lines A6 and C9)		8,670.29
B. Expen	ditures per ADA (Line I.E divided by Line II.A)		9,062.45
	II - MOE Calculation (For data collection only. Final ation will be done by CDE)	Total	Per ADA
MOE o	expenditures (Preloaded expenditures from prior year officia calculation). (Note: If the prior year MOE was not met, CDE ed the prior year base to 90 percent of the preceding prior year nt rather than the actual prior year expenditure amount.)	has ear	
		72,136,647.50	7,956.39
	djustment to base expenditure and expenditure per ADA am EAs failing prior year MOE calculation (From Section IV)	ounts for 0.00	0.00
2. To	otal adjusted base expenditure amounts (Line A plus Line A	1) 72,136,647.50	7,956.39
B. Requir	red effort (Line A.2 times 90%)	64,922,982.75	7,160.75
C. Currer	nt year expenditures (Line I.E and Line II.B)	78,574,049.39	9,062.45
	deficiency amount, if any (Line B minus Line C) gative, then zero)	0.00	0.00
(If one is met either	determination e or both of the amounts in line D are zero, the MOE require ;; if both amounts are positive, the MOE requirement is not r column in Line A.2 or Line C equals zero, the MOE calculat plete.)	net. If	E Met
(Line I	deficiency percentage, if MOE not met; otherwise, zero D divided by Line B) ling under NCLB covered programs in FY 2016-17 may duced by the lower of the two percentages)	0.00%	0.00%

July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

43 69450 0000000 Form NCMOE

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escription of Adjustments	Total Expenditures	Expenditures Per ADA		
		• • • • • • • • • • • • • • • • • • •		
otal adjustments to base expenditures	0.00	0		

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

escription	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND	***************************************			(0.40, 705, 0.0)				
Expenditure Detail Other Sources/Uses Detail	00,00	(13,500.00)	0,00	(312,768.00)	0.00	0.00		
Fund Reconciliation							0.00	0.00
9 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail								
Other Sources/Uses Detail							3100 600	
Fund Reconciliation								
ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0,0
Fund Reconciliation CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0,00		
Other Sources/Uses Detail					0.00	0,00	0.00	0,0
Fund Reconciliation CAFETERIA SPECIAL REVENUE FUND					ļ			
Expenditure Detail	13,500.00	0.00	312,768.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.0
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation							0.00	0.
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0,00	0.
SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		_
Fund Reconciliation							0.00	
FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0,00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	V.60	5.00		0,00]	
Fund Reconciliation							0.00	
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail			1		0,00	0.00		
Fund Reconciliation							0.00	
1 BUILDING FUND Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail	0,00	V.55			0.00	0,00		
Fund Reconciliation							0,00	0
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0,00]		
Other Sources/Uses Detail	V,90				0.00	0,00		
Fund Reconciliation							0,00	0
STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0,00	0,00	0
Fund Reconciliation							0,00	
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			T		0.00	0.00	0.00	
Fund Reconciliation							0.00	
 special reserve fund for capital outlay projects Expenditure Detail 	0.00	0.00						
Other Sources/Uses Detail					0,00	0.00	0,00	
Fund Reconciliation 9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0,00	
Expenditure Detail	0.00	0.00					, [
Other Sources/Uses Detail					0.00	0.00	0.00	ļ ,
Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND								1
Expenditure Detail					0,00	0.00	, [
Other Sources/Uses Detail Fund Reconciliation			100000000000000000000000000000000000000		0,00	0,00	0,00	
Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	1	
Other Sources/Uses Detail Fund Reconciliation					7.00		0.00	
3 TAX OVERRIDE FUND								ļ
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	·
66 DEBT SERVICE FUND			1					
Expenditure Detail Other Sources/Uses Detail					0.00	0.04		
Fund Reconciliation						ne -	0.00)
57 FOUNDATION PERMANENT FUND			,1	0.00				
Expenditure Detail	0,0	0.00	0.0	0.00	+	0.0		
Other Sources/Uses Detail Fund Reconciliation							0,00)
31 CAFETERIA ENTERPRISE FUND			,	0.00	,		Į.	
Expenditure Detail	0.0	0 0.0	0.0	0.00	0,00	0.0		
Other Sources/Uses Detail	ll.	1	II.			1	0.00	n I

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

43 69450 0000000 Form SIAA

A CONTRACTOR OF THE CONTRACTOR	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description	5130							**************************************
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			•			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00				i		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0,00			
Other Sources/Uses Detail					00,0		0.00	0.00
Fund Reconciliation	ľ						0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation							0,00	0,00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconcliation							0,00	
TOTALS	13,500.00	(13,500.00	312,768,00	(312,768.00)	0.00	0.00	0,00	0,00

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

	Direct Costs Transfers In	- Interfund Transfers Out	FOR ALL FUND Indirect Cost Transfers In		interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01 GENERAL FUND Expenditure Detail	0.00	(12,500,00)	0.00	(294, 156.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 09 CHARTER SCHOOLS SPECIAL REVENUE FUND				ĺ				
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0,00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00		
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND Expenditure Detail	0.00	0,00	0.00	0.00				
Other Sources/Uses Detail	0.00				0.00	0,00		
Fund Reconciliation 12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0,00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00		500000
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	12,500.00	0.00	294,156.00	0.00	0.00	0.00		6160
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail	3,30				0,00	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00				2.22		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0,00	0.00						
Expenditure Detail Other Sources/Uses Detail	0,00	0.00			0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0,00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00				0.00	0,00	<u>.</u>	
Fund Reconciliation 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail Fund Reconciliation	1				00,00	0.00	4	
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0,00			0.00	0.00)	
Fund Reconciliation					Ų,05	5.00	1	
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	1		0.00	0.00	2	
Fund Reconciliation						1		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	2	
Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0,00	1	
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS			200					
Expenditure Detail Other Sources/Uses Detail					0,00	0.00	0	
Fund Reconciliation								
53 TAX OVERRIDE FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0	
Fund Reconciliation 56 DEBT SERVICE FUND								
Expenditure Detail					0.00	,		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	<u> </u>	
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0,00	0,0	0,00	-	0.0		
Other Sources/Uses Detail Fund Reconciliation						0.0	7	
61 CAFETERIA ENTERPRISE FUND				0.00				
Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0.0	0.00	0,0	0.0	0	
Fund Reconciliation								

Page 1 of 2

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

43 69450 0000000 Form SIAB

	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description	2120		7 330	1000	0000 0010	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
62 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail					5.02			
Fund Reconciliation B3 OTHER ENTERPRISE FUND			12.00					
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0,00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0,00			0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail				1500-10	0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail			1					
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
			1					
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation TOTALS	12,500.00	(12,500.00	294,156,00	(294, 156, 00)	0.00	0.00		

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the approval of the budget. **CRITERIA AND STANDARDS CRITERION: Average Daily Attendance** STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels: District ADA Percentage Level n 300 3.0% to 301 1,000 2.0% to 1,001 1.0% and over District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9): 8,450 1.0% District's ADA Standard Percentage Level: 1A. Calculating the District's ADA Variances DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted. Revenue Limit (Funded) ADA/Estimated Funded ADA Estimated/Unaudited Actuals ADA Variance Level Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) (If Budget is greater Status (Form A, Lines A6 and C9) than Actuals, else N/A) Fiscal Year 8,762.59 8,749.75 0.1% Met Third Prior Year (2012-13) 9,088.00 N/A Met 9.025.49 Second Prior Year (2013-14) Met N/A 8,851,13 First Prior Year (2014-15) 8.838.77 Budget Year (2015-16) 8,546.08 1B. Comparison of District ADA to the Standard DATA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:

(required if NOT met)

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7.	GRH	FRII	IN	Enro	llmení	ľ

STANDARD:	Projected enrollment has not been overestim	ated in 1) the first prior fiscal	I year OR in 2) two or mo	re of the previous three fiscal years
	the following percentage levels:			

3,0% 0 to 300 2,0% 301 to 1,000 1,0% 1,001 and over District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9): District's Enrollment Standard Percentage Level: 1.0% L Calculating the District's Enrollment Variances ATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are tracted or calculated. Enrollment Variance Level Fiscal Year Budget Enrollment CBEDS Actual (If Budget is greater than Actual, else NIA) Status ind Prior Year (2012-13) 9,461 9,461 9,461 0,0% Met 10,0%			Percentage Level	Dist	rict ADA
District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9): District's Enrollment Standard Percentage Level: 1.0%				0	to 300
District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9): District's Enrollment Standard Percentage Level: 1.0%			2.0%	301	to 1,000
District's Enrollment Standard Percentage Level: 1.0%			1.0%	1.001	and over
District's Enrollment Standard Percentage Level: A ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are acted or calculated. Enrollment Enrollment (If Budget is greater Fiscal Year Budget CBEDS Actual than Actual, else NIA) Statu d Prior Year (2012-13) 9,461 9,461 0,0% Met ond Prior Year (2012-14) 9,364 9,364 0,0% Met Prior Year (2013-14) 9,363 9,364 0,0% Met Prior Year (2013-16) 8,937 0,0% Met get Year (2015-16) 8,592 Comparison of District Enrollment to the Standard TA ENTRY: Enter an explanation if the standard is not met, a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) Explanation: (required if NOT met)				•	
A ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are acted or calculated. CBEDS Actual	District ADA (Form A, Estima	ated P-2 ADA column, lines A6 and C9):	8,450		
TA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are racted or calculated. Column	District's E	nrollment Standard Percentage Level:	1.0%		
Enrollment Variance Level Enrollment Variance Level (If Budget is greater Fiscal Year Budget CBEDS Actual 9,461 0.0% Met scrond Prior Year (2012-13) 9,364 9,364 0.0% Met script Year (2014-15) 8,937 8,937 0.0% Met ATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation: (required if NOT met) Explanation: Explanation: Explanation: Explanation:	Calculating the District's Enrolln	nent Variances	**************************************		
Enrollment Variance Level (If Budget is greater Fiscal Year Budget CBEDS Actual than Actual, else N/A) Statu di Prior Year (2012-13) 9,461 9,461 0.0% Met prior Year (2013-14) 9,364 9,364 0.0% Met Prior Year (2014-15) 8,937 8,937 0.0% Met get Year (2015-16) 8,692 Comparison of District Enrollment to the Standard A ENTRY: Enter an explanation if the standard is not met. a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) B. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation: Explanation:	Calculating the District's Emonin	Terre variations			***************************************
Fiscal Year Budget CBEDS Actual than Actual, else N/A) Statu d Prior Year (2012-13) 9,461 9,461 0.0% Met ond Prior Year (2013-14) 9,364 9,364 0.0% Met Prior Year (2014-15) 8,937 8,937 0.0% Met ond Prior Year (2015-16) 8,692 Comparison of District Enrollment to the Standard TA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) Explanation: Explanation: Explanation: Explanation:				Enrollment Variance Level	other data are
STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.					04-4
cond Prior Year (2013-14) st Prior Year (2014-15) st Prior Year (2014-15) st Prior Year (2015-16) st Prior Year (2014-15) st Prior Year (2015-16) st Prior Year (2013-14) st Prior Year (2013-14) st Prior Year (2014-15) st Prior Year (2015-16) st Prior Year (2014-15) st Prior Year (2015-16) st Prior Year (2014-15) st Prior Year (2014-15) st Prior Year (2015-16) st Prior Year (2015					
to Prior Year (2014-15) Repert (2014-15) Repert (2015-16) Reper					
get Year (2015-16) Comparison of District Enrollment to the Standard FA ENTRY: Enter an explanation if the standard is not met. a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation: Explanation:					
Comparison of District Enrollment to the Standard A ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation: Explanation:					
TA ENTRY: Enter an explanation if the standard is not met. a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:			0,007	0.070	
ATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:			0,007	0.070	
Explanation: (required if NOT met) STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	dget Year (2015-16)	8,692	0,007		i constitution of the cons
Explanation: (required if NOT met) STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year. Explanation: (required if NOT met) STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	dget Year (2015-16)	8,692	O,OO7		1
Explanation: (required if NOT met) b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	iget Year (2015-16) Comparison of District Enrollme	nt to the Standard	O,OO		***************************************
Explanation: (required if NOT met) b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	iget Year (2015-16) Comparison of District Enrollme	nt to the Standard	O,OOT		
b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
(required if NOT met) 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	iget Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	iget Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years. Explanation:	get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
Explanation:	get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation:	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
Explanation:	get Year (2015-16) Comparison of District Enrollme A ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation:	nt to the Standard standard is not met.		TANK TANK TANK TANK TANK TANK TANK TANK	
Explanation:	iget Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation:	nt to the Standard standard is not met.		A A A A A A A A A A A A A A A A A A A	
,	Get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation: (required if NOT met)	nt to the Standard standard is not met. s not been overestimated by more than the	standard percentage level for the fi	rst prior year.	
,	Get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation: (required if NOT met)	nt to the Standard standard is not met. s not been overestimated by more than the	standard percentage level for the fi	rst prior year.	
·	Get Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation: (required if NOT met)	nt to the Standard standard is not met. s not been overestimated by more than the	standard percentage level for the fi	rst prior year.	
(required if NOT met)	dget Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s Ia. STANDARD MET - Enrollment has Explanation: (required if NOT met)	nt to the Standard standard is not met. s not been overestimated by more than the	standard percentage level for the fi	rst prior year.	
	eiget Year (2015-16) Comparison of District Enrollme TA ENTRY: Enter an explanation if the s a. STANDARD MET - Enrollment has Explanation: (required if NOT met)	nt to the Standard standard is not met. s not been overestimated by more than the	standard percentage level for the fi	rst prior year.	

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3. CRITERION: ADA to Enrollment

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

	11 4 5 (1 1 1	**************************************		Antonio .
A. Calculating the District's ADA to E	nrollment Standard	***************************************		· · · · · · · · · · · · · · · · · · ·
TA ENTRY: All data are extracted or calcu	ulated,			
	D C ADA			
	P-2 ADA Estimated/Unaudited Actuals			
	(Form A, Lines 3, 6, and 26)	Enrollment		
	(Form A, Lines A6 and C4)	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines A6 and C9)	(Criterion 2, Item 2A)	of ADA to Enrollment	
ird Prior Year (2012-13)	9,159	9,461	96.8%	
cond Prior Year (2013-14)	9.079	9,364	97.0%	
st Prior Year (2014-15)	8,670	8,937	97.0%	
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	Historical Average Ratio:	96.9%	
District	t's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	97.4%	
				The second secon

3. Calculating the District's Projecte ATA ENTRY: Enter Estimated P-2 ADA dat il other data are extracted or calculated.		nt years. Enter data in the Enrollme	ent column for the two subsequent years.	
ATA ENTRY: Enter Estimated P-2 ADA dat	ta in the first column for the two subsequer Estimated P-2 ADA	Enroilment	ent column for the two subsequent years.	
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated.	ta in the first column for the two subsequer Estimated P-2 ADA Budget		ent column for the two subsequent years. Ratio of ADA to Enrollment	Status
ATA ENTRY: Enter Estimated P-2 ADA dat other data are extracted or calculated. Fiscal Year	ta in the first column for the two subsequer Estimated P-2 ADA	Enrollment Budget/Projected		Status Met
ATA ENTRY: Enter Estimated P-2 ADA dat other data are extracted or calculated. Fiscal Year dget Year (2015-16)	ta in the first column for the two subsequer Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	
TA ENTRY: Enter Estimated P-2 ADA dat other data are extracted or calculated. Fiscal Year (dget Year (2015-16) t Subsequent Year (2016-17)	ta in the first column for the two subsequer Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692	Ratio of ADA to Enrollment 97.2%	Met
ATA ENTRY: Enter Estimated P-2 ADA dat other data are extracted or calculated. Fiscal Year adget Year (2015-16) It Subsequent Year (2016-17) d Subsequent Year (2017-18)	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated. Fiscal Year Idget Year (2015-16) It Subsequent Year (2016-17) Id Subsequent Year (2017-18)	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated. Fiscal Year Idget Year (2015-16) It Subsequent Year (2016-17) Id Subsequent Year (2017-18)	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat other data are extracted or calculated. Fiscal Year (dget Year (2015-16)) t Subsequent Year (2016-17) d Subsequent Year (2017-18) C. Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA datal other data are extracted or calculated. Fiscal Year Idget Year (2015-16) It Subsequent Year (2016-17) Id Subsequent Year (2017-18) C. Comparison of District ADA to Enter	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA datal other data are extracted or calculated. Fiscal Year Idget Year (2015-16) It Subsequent Year (2016-17) Id Subsequent Year (2017-18) C. Comparison of District ADA to Enter	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated. Fiscal Year Judget Year (2015-16) at Subsequent Year (2016-17) and Subsequent Year (2017-18) C. Comparison of District ADA to Enter ATA ENTRY: Enter an explanation if the stream of the	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat Il other data are extracted or calculated. Fiscal Year udget Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) C. Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat Il other data are extracted or calculated. Fiscal Year udget Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18) C. Comparison of District ADA to En	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated. Fiscal Year Judget Year (2015-16) at Subsequent Year (2016-17) at Subsequent Year (2017-18) C. Comparison of District ADA to En ATA ENTRY: Enter an explanation if the sta	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
Fiscal Year Idget Year (2015-16) t Subsequent Year (2017-18) C. Comparison of District ADA to En ATA ENTRY: Enter an explanation if the st. 1a. STANDARD MET - Projected P-2 A Explanation:	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met
ATA ENTRY: Enter Estimated P-2 ADA dat I other data are extracted or calculated. Fiscal Year udget Year (2015-16) st Subsequent Year (2016-17) ad Subsequent Year (2017-18) C. Comparison of District ADA to En ATA ENTRY: Enter an explanation if the st. 1a. STANDARD MET - Projected P-2 A Explanation:	Estimated P-2 ADA Budget (Form A, Lines A6 and C9) 8,450 8,450 8,450 8,450 8,450 aroliment Ratio to the Standard	Enrollment Budget/Projected (Criterion 2, Item 2A) 8,692 8,692 8,692	Ratio of ADA to Enrollment 97.2% 97.2% 97.2%	Met Met

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4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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

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

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

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

ndicate which standard applies:				
LCFF Revenue				
Basic Aid				
Necessary Small School				
he District must select which LCFF revenue standa	ard applies			
CFF Revenue Standard selected: LCFF Revenu				
A1. Calculating the District's LCFF Revenu	e Standard			
OATA ENTRY: Enter LCFF Target amounts for the tenter data in Step 1a for the two subsequent fiscal yenter data for Steps 2a through 2d. All other data is	ears. All other data is extracted o			
Projected LCFF Revenue				
rlas the District reached its LCFF arget funding level?		If Yes, then COLA amount in Line 2b2 If No, then Gap Funding in Line 2c is i		
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
.CFF Target (Reference Only)	[88,460,674.00	88,915,978.00	91,057,410.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. ADA (Funded)				
(Form A, lines A6 and C4) b. Prior Year ADA (Funded)	8,851.13	8,546.08 8,851.13	8,450.00 8,546.08	8,450.00 8,450.00
b. Prior Year ADA (Funded) c. Difference (Step 1a minus Step 1b)		(305.05)	(96.08)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.45%	-1.12%	0.00%
Step 2 - Change in Funding Level a. Prior Year LCFF Funding		69,845,634.00	78,783,508.00	82,104,095.00
b1. COLA percentage (if district is at target)	Not Applicable	95,015,001:00	, , , , , , , , , , , , , , , , , , ,	
b2. COLA amount (proxy for purposes of this		0.00	0.00	0.00
criterion) c. Gap Funding (if district is not at target)	Not Applicable	10,947,654.00	4,069,720.00	3,285,879,00
d. Economic Recovery Target Funding (current year increment)		0,00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus	Line 2d)	10,947,654.00	4,069,720.00	3,285,879.00
 f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) 		15.67%	5.17%	4.00%
Step 3 - Total Change in Population and Funding Lo	evel	12.22%	4.05%	4.00%
(Step 1d plus Step 2f)		12.2270	4.00 //	7,0070

LCFF Revenue Standard (Step 3, plus/minus 1%):

11.22% to 13.22%

3.00% to 5.00%

3.05% to 5.05%

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	·		erty taxes; all other data are extracted	o, calculated.
Basic Ald District Projected LCFF Revenue				
	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes Form 01, Objects 8021 - 8089)	22,673,084.00	22,673,084.00	22,673,084.00	22,673,084.00
Percent Change from Previous Year	Basic Ald Standard (percent change from	N/A	N/A	N/A
	previous year, plus/mlnus 1%):	N/A	N/A	N/A
1A3. Alternate LCFF Revenue Standard -	Necessary Small School			
DATA ENTRY: All data are extracted or calculate	ed.			
Necessary Small School District Projected LC	FF Revenue			
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
М (Gap Funding or COLA, plus Economic R	Necessary Small School Standard Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A
		N/A		
4B. Calculating the District's Projected C	hange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Sub	osequent Year columns for LCFF Reven	nue; all other data are extracted or	calculated.	
	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue	74,266,600,00	83,224,474.00	86,545,061,00	89,830,907.00
			3.99%	3.80%
(Fund 01, Objects 8011, 8012, 8020-8089)	Projected Change in LCFF Revenue:	12.06%		D DDG(/ P DDG)
(Fund 01, Objects 8011, 8012, 8020-8089)	LCFF Revenue Standard:	11.22% to 13.22%	3.05% to 5.05%	3.00% to 5.00%
Fund 01, Objects 8011, 8012, 8020-8089)			3.05% to 5.05% Met	3.00% to 5.00% Met
(Fund 01, Objects 8011, 8012, 8020-8089) District's P	LCFF Revenue Standard: Status:	11.22% to 13.22%		
Fund 01, Objects 8011, 8012, 8020-8089) District's P	LCFF Revenue Standard: Status:	11.22% to 13.22%		
Fund 01, Objects 8011, 8012, 8020-8089) District's P 4C. Comparison of District LCFF Revenu	LCFF Revenue Standard: Status:	11.22% to 13.22%		
(Fund 01, Objects 8011, 8012, 8020-8089)	LCFF Revenue Standard: Status: Le to the Standard ard is not met.	11.22% to 13.22% Met	Met	
(Fund 01, Objects 8011, 8012, 8020-8089) District's P 4C. Comparison of District LCFF Revenu DATA ENTRY: Enter an explanation if the stands	LCFF Revenue Standard: Status: Le to the Standard ard is not met.	11.22% to 13.22% Met	Met	

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5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2012-13)	44,946,492.52	49,864,587.43	90.1%
Second Prior Year (2013-14)	50,796,338.81	56,507,955.48	89.9%
First Prior Year (2014-15)	55,580,570.84	64,922,964.35	85.6%
		Historical Average Ratio:	88 5%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

Ratio

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

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

Budget - Unrestricted (Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2015-16)	58,584,443.00	68,189,843.00	85.9%	Met
1st Subsequent Year (2016-17)	60,505,340.00	72,272,360.00	83.7%	Not Met
2nd Subsequent Year (2017-18)	62,033,799.00	75,358,331.00	82.3%	Not Met

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

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

of 3

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:	There is no salary increase built in all three budget years. The ration will be going up when the actual salary and benefit increase identified.
(required if NOT met)	

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6. CRITERION: Other Revenues and Expenditures

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

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

ATA ENTRY: All data are extracted or calculated.			
ATA ENTRY: All data are extracted or calculated.	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.22%	4.05%	4.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): 3. District's Other Revenues and Expenditures	2.22% to 22.22%	-5.95% to 14.05%	-6.00% to 14.00%
Explanation Percentage Range (Line 1, plus/minus 5%):	7.22% to 17.22%	95% to 9.05%	-1.00% to 9.00%
Calculating the District's Change by Major Object Category and Comp	arison to the Explanation Per	centage Range (Section 6A,	Line 3)
ATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each reve ears. All other data are extracted or calculated.			ne two subsequent
xplanations must be entered for each category if the percent change for any year exce		Percent Change	Change Is Outside Explanation Range
bject Range / Fiscal Year Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	Amount	Over Previous Year	Expianation range
rst Prior Year (2014-15)	4,769,113.23		
udget Year (2015-16)	5,003,880.00	4.92%	Yes
st Subsequent Year (2016-17)	5,003,880.00	0.00%	No
nd Subsequent Year (2017-18)	5,003,880.00	0.00%	No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)	4,905,547.05		
irst Prior Year (2014-15)	5,696,642.00	16.13%	No
			I NO
• • •		-27.40%	Yes
Ist Subsequent Year (2016-17) and Subsequent Year (2017-18)	4,135,508.00 4,135,508.00		
st Subsequent Year (2016-17)	4,135,508.00 4,135,508.00	-27.40%	Yes
st Subsequent Year (2016-17) Ind Subsequent Year (2017-18) Explanation: There is one time discretionary budget included in	4,135,508.00 4,135,508.00 n FY 15-16.	-27.40%	Yes
st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2014-15)	4,135,508.00 4,135,508.00 7 FY 15-16.	-27.40% 0.00%	Yes No
ts Subsequent Year (2016-17) Ind Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) Inst Prior Year (2014-15) Induded in the control of the	4,135,508.00 4,135,508.00 1 FY 15-16. 5,786,437.89 4,286,931.00	-27.40% 0.00%	Yes No Yes
t Subsequent Year (2016-17) d Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) rst Prior Year (2014-15) idget Year (2015-16) it Subsequent Year (2016-17)	4,135,508.00 4,135,508.00 7 FY 15-16.	-27.40% 0.00%	Yes No
st Subsequent Year (2016-17) nd Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2014-15) budget Year (2015-16) st Subsequent Year (2016-17)	4,135,508.00 4,135,508.00 1 FY 15-16. 5,786,437.89 4,286,931.00 4,311,229.00 4,349,493.00	-27.40% 0.00% -25.91% 0.57% 0.89%	Yes No Yes No No
St Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Evidget Year (2015-16) St Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) There is one time discretionary budget included in There is one time discretio	4,135,508.00 4,135,508.00 1 FY 15-16. 5,786,437.89 4,286,931.00 4,311,229.00 4,349,493.00	-27.40% 0.00% -25.91% 0.57% 0.89%	Yes No Yes No No
St Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2014-15) udget Year (2014-15) st Subsequent Year (2016-17) and Subsequent Year (2017-18) Explanation: (required if Yes) The revenue in FY 14-15 included carry over from fiscal year has not over yet. Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)	4,135,508.00 4,135,508.00 1 FY 15-16. 5,786,437.89 4,286,931.00 4,311,229.00 4,349,493.00	-27.40% 0.00% -25.91% 0.57% 0.89%	Yes No Yes No No
St Subsequent Year (2016-17) Ind Subsequent Year (2017-18) Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Budget Year (2015-16) Ist Subsequent Year (2016-17) Ind Subsequent Year (2017-18) Explanation: (required if Yes) The revenue in FY 14-15 included carry over from fiscal year has not over yet. Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) First Prior Year (2014-15)	4,135,508.00 4,135,508.00 n FY 15-16. 5,786,437.89 4,286,931.00 4,311,229.00 4,349,493.00 n FY 13-14. However, the budget in	-27.40% 0.00% -25.91% 0.57% 0.89%	Yes No Yes No No No No y over from FY 14-15 since th
Explanation: (required if Yes) Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) First Prior Year (2014-15) Budget Year (2015-16) Ist Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) Explanation: (required if Yes) There is one time discretionary budget included in the prior of the prior year (2016-16) Subsequent Year (2016-17) Explanation: (required if Yes) The revenue in FY 14-15 included carry over from fiscal year has not over yet.	4,135,508.00 4,135,508.00 7 FY 15-16. 5,786,437.89 4,286,931.00 4,311,229.00 4,349,493.00 7 FY 13-14. However, the budget in	-27.40% 0.00% -25.91% 0.57% 0.89%	Yes No Yes No No No No y over from FY 14-15 since th

2nd Subsequent Year (2017-18)

Explanation:

(required if Yes)

not over yet.

4,590,151.00

There are some carry over included in FY 14-15. However, the budget in FY 15-16 does not included carry over from FY 14-15 since the fiscal year has

14.10%

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

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irst Pri	or Year (2014-15)		11,151,585.97		
udget	Year (2015-16)		11,263,552.00	1.00%	Yes
	sequent Year (2016-17)		12,560,601.00	11.52%	Yes
	osequent Year (2017-18)		13,587,416.00	8.17%	No
	Explanation: (required if Yes)	There are some Supplemental and Concentration	budget increase in FY 16-17 have	not identified in detail.	
				101 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
C. Ca	iculating the District's Cl	nange in Total Operating Revenues and Ex	penditures (Section 6A, Line	2)	**************************************
ATA E	ENTRY: All data are extracted	or calculated.			
)bject	Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
	Total Federal, Other State,	and Other Local Revenue (Criterion 6B)			
irst Pr	ior Year (2014-15)		15,461,098.17		
iudget	Year (2015-16)		14,987,453.00	-3.06%	Not Met
st Sub	sequent Year (2016-17)		13,450,617.00	-10.25%	Not Met
.nd Su	bsequent Year (2017-18)		13,488,881.00	0.28%	Met
	Total Books and Supplies.	and Services and Other Operating Expenditures	s (Criterion 6B)		
irst Pr	ior Year (2014-15)		14,626,931,78		
	Year (2015-16)		14,169,403.00	-3.13%	Not Met
	sequent Year (2016-17)		16,583,652,00	17.04%	Not Met
	bsequent Year (2017-18)	<u></u>	18,177,567.00	9.61%	Met
1a.	projected change, description	ojected total operating revenues have changed by no sof the methods and assumptions used in the pro- Section 6A above and will also display in the explainment of the estimated carryover is included in FY 14-15,	jections, and what changes, if any, nation box below.	will be made to bring the projected	operating revenues within the
	if NOT met)				
	Explanation: Other State Revenue (linked from 6B if NOT met)	There is one time discretionary budget included in	n FY 15-16.		
	Explanation; Other Local Revenue (linked from 6B if NOT met)	The revenue in FY 14-15 included carry over from fiscal year has not over yet.	n FY 13-14. However, the budget in	n FY 15-16 does not included carry o	iver from FY 14-15 since the
1b.	the projected change, descr	ojected total operating expenditures have changed iptions of the methods and assumptions used in the entered in Section 6A above and will also display i	e projections, and what changes, if	or more of the budget or two subsequency, will be made to bring the project	uent fiscal years. Reasons for ted operating expenditures
	Explanation: Books and Supplies (linked from 6B if NOT met)	There are some carry over included in FY 14-15. not over yet.	However, the budget in FY 15-16	does not included carry over from FY	/ 14-15 since the fiscal year ha
	Explanation: Services and Other Exps	There are some Supplemental and Concentration	n budget increase in FY 16-17 have	e not identified in detail.	

if NOT met)

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

with Education Code sections 52060(d)(1) and 17002(d)(1). Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) 0,00 (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) Ongoing and Major Maintenance/Restricted Maintenance Account a, Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) 90,596,641.00 Budgeted Contribution 1 b. Plus: Pass-through Revenues 3% Required Minimum Contribution to the Ongoing and Major and Apportionments (Line 2c times 3%) Maintenance Account Status (Line 1b, if line 1a is No) c. Net Budgeted Expenditures 90,596,641,00 2,717,899.23 2,717,928.00 Met and Other Financing Uses ¹ Fund 01, Resource 8150, Objects 8900-8999 If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

8. CRITERION: Deficit Spending

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

	ENTRY: All data are extracted or calculated	i,				
			Third Prior Year	Second Prior Year	First Prior Year	
	Districtly Assistable Descript Associate (see	ourses 2000 4000)	(2012-13)	(2013-14)	(2014-15)	
1.	District's Available Reserve Amounts (res	ources 0000-1999)				
	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	Į.	2,242,255.00	2,404,592.00	2,654,823.00	
	b. Unassigned/Unappropriated	ļ.	2,242,200,00	2,707,002.00	2,007,020.00	
	(Funds 01 and 17, Object 9790)		4,781,339.17	3,964,628,91	3,772,294.13	
	c. Negative General Fund Ending Balance	es in Restricted	4,101,000,11	0,001,020.01	0,112,200,10	
	Resources (Fund 01, Object 979Z, if ne					
	resources 2000-9999)	34	0.00	0.00	0.00	
	d. Available Reserves (Lines 1a through 1	ic)	7,023,594.17	6,369,220.91	6,427,117.13	
2.	Expenditures and Other Financing Uses	· ·				
	a. District's Total Expenditures and Other	Financing Uses				
	(Fund 01, objects 1000-7999)		74,741,830.56	80,153,043.58	88,494,087.21	
	b. Plus: Special Education Pass-through I	Funds (Fund 10, resources				
	3300-3499 and 6500-6540, objects 72				0,00	
	 c. Total Expenditures and Other Financing 	g Uses	İ			
	(Line 2a plus Line 2b)		74,741,830.56	80,153,043.58	88,494,087.21	
3.	District's Available Reserve Percentage			7.00/	7.00/	
	(Line 1d divided by Line 2c)	L	9.4%	7.9%	7.3%	
	District's Deficit Spend	ling Standard Percentage Levels				
		(Line 3 times 1/3):	3.1%	2.6%	2.4%	
			Available reserves are the unrest	tricted amounts in the Reserve for Econor	mic Uncertainties	
		;	and the Unassigned/Unappropriat	ed accounts in the General Fund and the ay Projects. Available reserves will be rec	Special Reserve	
		:	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc ² A school district that is the Admir	ed accounts in the General Fund and the ay Projects. Available reserves will be rec	Special Reserve luced by any negative al Plan Area (SELPA)	
8B. 0	alculating the District's Deficit Spen	:	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc ² A school district that is the Admir	ed accounts in the General Fund and the ay Projects. Available reserves will be rec surces in the General Fund. nistrative Unit of a Special Education Loc	Special Reserve luced by any negative al Plan Area (SELPA)	
	alculating the District's Deficit Spen	ding Percentages	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc ² A school district that is the Admir	ed accounts in the General Fund and the ay Projects. Available reserves will be rec surces in the General Fund. nistrative Unit of a Special Education Loc	Special Reserve luced by any negative al Plan Area (SELPA)	
		ding Percentages d.	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure:	ed accounts in the General Fund and the ay Projects. Available reserves will be rec- surces in the General Fund. Inistrative Unit of a Special Education Loc- is the distribution of funds to its participation.	Special Reserve luced by any negative al Plan Area (SELPA)	
		ding Percentages d. Net Change in	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures	ted accounts in the General Fund and the ay Projects. Available reserves will be recources in the General Fund. Inistrative Unit of a Special Education Locus the distribution of funds to its participation. Deficit Spending Level	Special Reserve luced by any negative al Plan Area (SELPA)	
	ENTRY: All data are extracted or calculate	ding Percentages d. Net Change in Unrestricted Fund Balance	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure:	ed accounts in the General Fund and the ay Projects. Available reserves will be rec- surces in the General Fund. Inistrative Unit of a Special Education Loc- is the distribution of funds to its participation.	Special Reserve luced by any negative al Plan Area (SELPA)	
DATA		ding Percentages d. Net Change in	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses	ed accounts in the General Fund and the ay Projects. Available reserves will be recourses in the General Fund. inistrative Unit of a Special Education Locks the distribution of funds to its participation of funds to its participation. Deficit Spending Level (If Net Change in Unrestricted Fund	Special Reserve luced by any negative al Plan Area (SELPA) ng members.	
DATA Third	ENTRY: All data are extracted or calculate	ding Percentages d. Net Change in Unrestricted Fund Balance (Form 01, Section E)	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	ed accounts in the General Fund and the ay Projects. Available reserves will be recourses in the General Fund. nistrative Unit of a Special Education Locals the distribution of funds to its participation of funds to its participation. Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, eise N/A)	Special Reserve luced by any negative al Plan Area (SELPA) ng members.	
DATA Third Secon	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2012-13)	ding Percentages d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 463,874.14	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-799) 49,864,587.43 56,507,955.48 64,922,964.35	ed accounts in the General Fund and the ay Projects. Available reserves will be recourses in the General Fund. Inistrative Unit of a Special Education Locals the distribution of funds to its participation of funds to its participation. Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Special Reserve luced by any negative al Plan Area (SELPA) ng members. Status Met	
DATA Third Secon	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2012-13) ad Prior Year (2013-14)	ding Percentages d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 463,874.14 (634,428.80)	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 49,864,587,43 56,507,955,48	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative else N/A) N/A 1,1%	Special Reserve luced by any negative al Plan Area (SELPA) ng members. Status Met Met	
Third Secon First I Budg	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2012-13) Id Prior Year (2013-14) Prior Year (2014-15)	ding Percentages d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 463,874.14 (634,428.80) 57,896.22 3,694,848.00	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-799) 49,864,587.43 56,507,955.48 64,922,964.35	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative else N/A) N/A 1,1%	Special Reserve luced by any negative al Plan Area (SELPA) ng members. Status Met Met	
Third Secon First I Budge	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2012-13) Id Prior Year (2013-14) Prior Year (2014-15) et Year (2015-16) (Information only)	ding Percentages d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 463,874.14 (634,428.80) 57,896.22 3,694,848.00	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted resc A school district that is the Admir may exclude from its expenditure: Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-799) 49,864,587.43 56,507,955.48 64,922,964.35	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative else N/A) N/A 1,1%	Special Reserve luced by any negative al Plan Area (SELPA) ng members. Status Met Met	

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: cs-a (Rev 04/23/2015)

Explanation: (required if NOT met)

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9. CRITERION: Fund Balance

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

Percentage Level ¹	I 1 District ADA			
1.7%	0	to	300	
1.3%	301	to	1,000	
1.0%	1,001	to	30,000	
0.7%	30,001	to	400,000	
0.3%	400.001	and	over	

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

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 8,450

District's Fund Balance Standard Percentage Level: 1.0%

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

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

	(Form 01, Line F1e, Unrestricted Column)		Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2012-13)	7,141,557.54	7,141,557.54	0.0%	Met	
Second Prior Year (2013-14)	7,605,431.68	7,605,431.68	0.0%	Met	
First Prior Year (2014-15)	6,971,002.88	6,971,002.88	0.0%	Met	
Budget Year (2015-16) (Information only)	7,028,899.10				

Unrestricted General Fund Beginning Balance ²

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

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

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

Explanation:	
(required if NOT met)	

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

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10. CRITERION: Reserves

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

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

Percentage Level	D	istrict ADA		
5% or \$65,000 (greater of)	0	to	300	
4% or \$65,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	8,450	8,450	8,450
Γ			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2.	lf y	ou are the SELPA AU and are excludi	ng special education	pass-through funds:
	a.	Enter the name(s) of the SELPA(s):		

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	90,596,641.00	95,360,304.00	98,977,604.00
	0.00	0.00	0.00
	90,596,641.00 3%	95,360,304.00 3%	98,977,604,00 3%
	2,717,899.23	2,860,809.12	2,969,328.12
	0.00	0.00	0.00
	2,717,899.23	2,860,809.12	2,969,328.12

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

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10C.	Calculating	the District's	Budgeted	Reserve	Amount

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

	e Amounts ricted resources 0000-1999 except Line 4);	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties		ļ	
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,717,899.00	2,860,809.00	2,969,328.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	7,404,066.13	7,976,092.10	8,299,319,10
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5,	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6,	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	1		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	10,121,965.13	10,836,901.10	11,268,647.10
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	11.17%	11.36%	11.39%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,717,899.23	2,860,809.12	2,969,328.12
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

	1				
Explanation:	1				
Explanation,					
,					
(required if NOT met)					
(required if NOT firet)					
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UPF	PLEMENTAL INFORMATION
NTA E	ENTRY: Click the appropriate Yes or No button for items \$1 through \$4. Enter an explanation for each Yes answer.
§1 .	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
۱b.	If Yes, identify the liabilities and how they may impact the budget:
32.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3 .	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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S5. Contributions

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

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

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

-10.0% to +10.0% District's Contributions and Transfers Standard: or -\$20,000 to +\$20,000						
S5A. Identification of the Distric	t's Projected Contributions, Tr	ansfers, and Capital Pro	jects that ma	y Impact the	General Fund	
DATA ENTRY: For Contributions, enter Fransfers In and Transfers Out, enter o exist, enter data in the Budget Year, 1:	data in the First Prior Year. If Form N	IYP exists, the data will be e	xtracted for the	Budget Year,	and 1st and 2nd Subse	at Year will be extracted. For quent Years. If Form MYP does not
Description / Fiscal Year		Projection	Amount of Ch	ange	Percent Change	Status
1a. Contributions, Unrestricted	General Fund (Fund 01, Resource					
First Prior Year (2014-15)		(11,227,464.00)				
Budget Year (2015-16)		(12,508,106.00)	1,28	0,642.00	11.4%	Not Met
1st Subsequent Year (2016-17)		(13,164,954.00)	65	6,848.00	5.3%	Met
2nd Subsequent Year (2017-18)		(13,658,019.00)	49:	3,065.00	3.7%	Met
1b. Transfers In, General Fund	*					
First Prior Year (2014-15)		0.00				
Budget Year (2015-16)		0.00		0.00	0.0%	Met
1st Subsequent Year (2016-17)		0.00		0.00	0.0%	Met
2nd Subsequent Year (2017-18)		0.00		0.00	0.0%	Met
1c. Transfers Out, General Fun	N *					
First Prior Year (2014-15)	4	0.00				
, ,		0.00		0.00	0.0%	Met
Budget Year (2015-16)		0.00		0.00	0.0%	Met
1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)		0.00		0.00	0.0%	Met
Impact of Capital Projects Do you have any capital proje Include transfers used to cover oper	ects that may impact the general fundating deficits in either the general fur	, -			No	
S5B. Status of the District's Pro	jected Contributions, Transfer	s, and Capital Projects				(Manufacture)
DATA ENTRY: Enter an explanation i	F Not Met for items 1a-1c or if Yes fo	r item 1d.				
or subsequent two fiscal year	ntributions from the unrestricted gen- is. Identify restricted programs and a s, for reducing or eliminating the con	mount of contribution for eac	l fund programs h program and v	: have change whether contri	d by more than the stan butions are ongoing or	dard for one or more of the budget one-time in nature. Explain the
Explanation: (required if NOT met) Per requirement, we increased Routine Maintenance budget to 3% in FY 15-16. It was 2.67% at FY 14-15.						
1b. MET - Projected transfers in	have not changed by more than the	standard for the budget and t	wo subsequent	fiscal years.		
Explanation: (required if NOT met)						

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1c.	MET - Projected transfers ou	it have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There are no capital pr	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

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S6. Long-term Commitments

Identify all existing and new multiyear commitments1 and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced. Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations. S6A. Identification of the District's Long-term Commitments DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) Yes If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A. # of Years SACS Fund and Object Codes Used For: Principal Balance Debt Service (Expenditures) as of July 1, 2015 Funding Sources (Revenues) Type of Commitment Remaining 1,239,390 Fund 01 Capital Leases Fund 01 4,575,000 Fund 01 and Fund 25 Certificates of Participation 12 Fund 40 88,088,006 General Obligation Bonds Vaious Fund 21 Fund 21 Fund 01 540,614 Supp Early Retirement Program 2 Fund 01 State School Building Loans 350,041 Fund 01 Fund 01 Compensated Absences Other Long-term Commitments (do not include OPEB): 94,793,051 TOTAL: 1st Subsequent Year 2nd Subsequent Year Prior Year **Budget Year** (2015-16) (2016-17) (2017-18) (2014-15)Annual Payment Annual Payment Annual Payment Annual Payment Type of Commitment (continued) (P & I) (P&I) (P & I) (P & I) 575,346 575,346 88,698 575,346 Capital Leases 422,634 423,799 421,184 419,449 Certificates of Participation 8,100,318 6,486,555 General Obligation Bonds 8,632,898 8,314,917 Supp Early Retirement Program

Has total annual payment incre	ased over prior year (2014-15)?	No	No	No
Total Annual Payments:	9,977,734	9,661,488	9,448,339	7,349,093
Other Long-term Commitments (continued):				
Compensated Absences	350,041	350,041	350,041	350,041
State School Building Loans				

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B. Comparison of the District's Annual Payments to Prior Year Annual Payment			
DATA ENTRY: Enter an explanation if Yes.			
1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.			
Explanation: (required if Yes to increase in total annual payments)			
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments			
56C. Identification of Decreases to Funding Sources used to Fay Long-term Commitments			
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.			
1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?			
No			
2.			
No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.			
Explanation: (required if Yes)			

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S7. Unfunded Liabilities

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

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

S7A. I	required contribution; and indicate how the obligation is funded (level of risk dentification of the District's Estimated Unfunded Liability for Po		an Pensions (OPEB)	***************************************
	ENTRY: Click the appropriate button in item 1 and enter data in all other appli			ta on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	Yes		
•	 Describe any other characteristics of the district's OPEB program including their own benefits; 	ng eligibility criteria and amounts, if any	, that retirees are required to contribute	e toward
	The district board approved two SERP progra years payment. The 1st SERP will be paid off budget. There are four former superintendents and the amount has been built into the budget	in FY 14-15 and the 2nd SERP will be receive district paid benefit after retir	paid off FY 16-17. All SERP payments	are included in the multiyear
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	
	Indicate any accumulated amounts earmarked for OPEB in a self-insurar governmental fund	nce or	Self-Insurance Fund	Governmental Fund 540,614
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Estimated N/A	N/A N/A	
5.	OPEB Contributions	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums	N/A	N/A	N/A
	paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits	300,307.00 300,307.00 30	300,307.00 300,307.00 30	60,000.00 60,000.00 4

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\$7B.	dentification of the District's Unfunded Liability for Self-Insurance	Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	able items; there are no extractions	in this section.	
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPEE covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ills for each such as level of risk reta	ained, funding approach, basis for valua	ation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	1,400,	0.00	
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs	Budget Year (2015-16) 1,400,000.00	1st Subsequent Year (2016-17) 1,400,000.00	2nd Subsequent Year (2017-18) 1,400,000.00
	b. Amount contributed (funded) for self-insurance programs	1,400,000.00	1,400,000.00	1,400,000.00

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S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

if salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

	ost Analysis of District's Labor Agi	eements - Certificated (Northia)	agement/ Employees	M-1/12	***************************************	
√TΑ E	NTRY: Enter all applicable data items; the	ere are no extractions in this section.				
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent (2016-17)	Year	2nd Subsequent Year (2017-18)
	of certificated (non-management) -equivalent (FTE) positions	455.8	464	4	464.4	464
rtific 1.	ated (Non-management) Salary and Be Are salary and benefit negotiations settle	nefit Negotiations d for the budget year?	N	0		
		the corresponding public disclosure do filed with the COE, complete questions				
	If Yes, and have not be	the corresponding public disclosure do een filed with the COE, complete quest	ocuments ions 2-5,			
	If No, ident	ify the unsettled negotiations including	any prior year unsettled ne	gotiations and then complete	questions 6 and 7	
	Ltions Settled					
1.	Per Government Code Section 3547.5(a)), date of public disclosure board meeti	ng:			
b.	Per Government Code Section 3547.5(b) by the district superintendent and chief b If Yes, date		on:			
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date), was a budget revision adopted e of budget revision board adoption:				
4 .	Period covered by the agreement:	Begin Date:		End Date:		
ö.	Salary settlement:	_	Budget Year (2015-16)	1st Subsequent (2016-17)		2nd Subsequent Year (2017-18)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear				
	Total cost	One Year Agreement of salary settlement				
	% change	in salary schedule from prior year				
	Total cost	Multiyear Agreement of salary settlement				
		in salary schedule from prior year rtext, such as "Reopener")				
	(111-1					

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Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	450,000		
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7.	Amount included for any tentative salary schedule increases	0	0	0
	· · · · · · · · · · · · · · · · · · ·			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2015-16)	(2016-17)	(2017-18)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,136,130	7,493,273	7,850,416
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year			
Cortifi	cated (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?	No		
AIC all	If Yes, amount of new costs included in the budget and MYPs	140		
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Cortifi	cated (Non-management) Step and Column Adjustments	(2015-16)	(2016-17)	(2017-18)
Certin	cated (Noti-management) step and column Adjustments	(2010-10)	(2010-11)	(2017-10)
	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
1. 2.	Cost of step & column adjustments	569,116	551,573	456,868
3.	Percent change in step & column over prior year	300,110	001,010	**(00,000
٥.	Peters change strateh & committees bliot year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Attrition (layoffs and retirements)	(2015-16)	(2016-17)	(2017-18)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired			
	employees included in the budget and MYPs?	Yes	No	No
Certifi	icated (Non-management) - Other			
List of	her significant contract changes and the cost impact of each change (i.e., clas	ss size, hours of employment, leave of	absence, bonuses, etc.):	
	an account to			

88B. C	Cost Analysis of District's Labor Ag	reements - Classified (Non-ma	nagement) Employees	· · · · · · · · · · · · · · · · · · ·	Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market
DATA E	ENTRY: Enter all applicable data items; th	ere are πο extractions in this section			
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	r of classified (non-management) sitions	301.5	303.4	303,	303.4
Classif 1,	if Yes, and		documents ons 2 and 3.		
		the corresponding public disclosure een filed with the COE, complete qu			
	If No, iden	tify the unsettled negotiations includi	ng any prior year unsettled nego	tiations and then complete questions 6	and 7.
Namati.	ations Pottlad				
2a.	ations Settled Per Government Code Section 3547.5(a board meeting:), date of public disclosure			
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b If Yes, dat		eation:		
3.	Per Government Code Section 3547.5(c to meet the costs of the agreement? If Yes, dat), was a budget revision adopted e of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear			
	Total cost	One Year Agreement of salary settlement			
		in salary schedule from prior year or Multilyear Agreement of salary settlement			
		in salary schedule from prior year r text, such as "Reopener")			
	Identify th	e source of funding that will be used	to support multiyear salary comr	nitments:	
Nic- "	intinua blot Cottled				
Negoti 6.	iations Not Settled Cost of a one percent increase in salary	and statutory benefits	145,000		
			Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7	Amount included for any tentative salary	y schedule increases	0		0 0

h and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
inges included in the budget and MYPs?	Yes	Yes	Yes	
Total cost of H&W benefits		3,160,000	3,165,000	
employer	80.0%	80.0%	80.0%	
H&W cost over prior year				
tlements included in the budget?	No			
and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
ts included in the budget and MYPs?	Yes	Yes	Yes	
	145,476	206,817	170,468	
tion (layoffs and retirements)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
uded in the budget and MYPs?	Yes	No	No	
	Yes	No	No	
	of employment, leave of absence, bo	onuses, etc.):		
	employer	th and Welfare (H&W) Benefits (2015-16) Inges included in the budget and MYPs? employer H&W cost over prior year Year Settlements Itiements included in the budget? Included in the budget and MYPs Included in the budget and MYPs Included in the budget and MYPs Included in the budget and MYPs? Interest included in the bud	th and Welfare (H&W) Benefits (2015-16) (2016-17) Yes Yes 3,157,984 3,160,000 80.0% 80.0% 80.0% Year Settlements tiements included in the budget? Included in the budget and MYPs and Column Adjustments Its included in the budget and MYPs? Wes Budget Year (2015-16) Yes Yes 1st Subsequent Year (2015-16) Yes Yes Subsequent Year (2015-16) Yes Yes Yes Subsequent Year (2015-16) Yes Yes Yes Its Subsequent Year (2015-16) Yes Yes Yes Its Subsequent Year (2015-16) Yes No Subsequent Year (2015-16) Yes No No Yes No No Yes No No No Yes No No No No No No No No No N	

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S8C. Cost Analysis of District's La	bor Agre	eements - Management/Super	visor/Confidential Employee	S.	
DATA ENTRY: Enter all applicable data	items; the	re are по extractions in this section.			
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	d	40.0	42.0	42.0	42.0
Management/Supervisor/Confidential Salary and Benefit Negotiations		t for the business was	No		
Are salary and benefit negotiation		ror the budget year?	INO		
"	tes, comp	nete question 2.			
If	No, identif	y the unsettled negotiations includir	ng any prior year unsettled negoti	ations and then complete questions 3 and	1 4 .
	ala alian				
Negotiations Settled 2. Salary settlement:	п/а, ѕкір т	ne remainder of Section S8C,	Budget Year	1st Subsequent Year	2nd Subsequent Year (2017-18)
Is the cost of salary settlement i	included in	the hydret and multiveer	(2015-16)	(2016-17)	(2017-10)
projections (MYPs)?	IIICIUGEU II	tile budget and muliyear	No	No	No
Те	otal cost o	f salary settlement	0	0	0
		n salary schedule from prior year lext, such as "Reopener")			
Negotiations Not Settled					
Cost of a one percent increase	in salary a	nd statutory benefits	56,000		
		_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative	ve salary s	schedule increases	0		0
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	I	ŗ	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit change	ges includ	ed in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits		•	770,654	770,654	770,654
 Percent of H&W cost paid by et Percent projected change in H& 		er prior year	70,0%	70.0%	70.0%
Management/Supervisor/Confidential Step and Column Adjustments	I	,	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments	included i	in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjusts Percent change in step & column	ments		62,699	62,539	47,509
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, et	ı	, [Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1 Are costs of other henefits inclu	•	hudget and MYPs?	Yes	Yes	Yes

Total cost of other benefits

Percent change in cost of other benefits over prior year

3.

130,000

130,000

130,000

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

43 69450 0000000 Form 01CS

S9.	Local	Control	and	Acco	untabi	lity	Plan	(LCAF	")
-----	-------	---------	-----	------	--------	------	------	-------	----

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

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

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

Yes

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

Jun 23, 2015

\$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

43 69450 0000000 Form 01CS

\DDI	ITIONAL FISCAL INDICATORS	
	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to an ert the reviewing agency to the need for additional review.	y single indicator does not necessarily suggest a cause for concern, but
ATA I	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatical	lly completed based on data in Criterion 2.
A 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9,	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes
When	providing comments for additional fiscal indicators, please include the item number applicable to each comm	ment.
	Comments: (optional)	

End of School District Budget Criteria and Standards Review

Printed: 6/12/2015 10:30 AM

Franklin - McKinley School District Multi-Year Budget Assumptions

Preparation for FY 15-16 Adoption Budget

Category	Factor	K-3	4-6	7-8	
	Entitlement Target Factors per ADA				
LCFF Target Category COLA GAP Funding LCFF Projection ADA/ Enrollment	Initial Grants (FY 14-15)	7,011	7,116	7,328	
	COLA at 1.02%	72	73	75	
	Base Grants (FY 15-16)	7,083	7,189	7,403	
	CSR Adjustment Factors	10.40%			
	CSR Adjustment	737			
	Adjusted Base Grants	7,820	7,189	7,403	
	Supplemental Grants (% Adj. Base)	20%	20%	20%	
	Concentration Grants	50%	50%	50%	
	Concentration Grant Threshold	55%	55%	55%	
		Current	Budget	Budget	Budget
		Budget	Year 1	Year 2	Year 3
Category	Factor	14-15	15-16	16-17	17-18
COLA	State Statutory COLA - per SSC	0.850%	1.020%	1,600%	2.480%
Category COLA SGAP Funding Class Size/ Staffing Ratio Personnel/ FTE/ COLA SS Statutory Benefits Encroachment/	GAP Funding - Governor's May Revised Budget	29.97%	53,08%	37.40%	36.74%
	GAP Funding - DOF	29.97%	53.08%	37.40%	36.74%
	Entitlement Target Factors per ADA	9,251	9,752	10,142	
Category COLA GAP Funding LCFF Projection ADA/ Enrollment Class Size/ Staffing Ratio	Unduplicated Count of EL & FRPM - FMSD	87.66%	87.66%	87.66%	87.66%
Projection	Estimated LCFF per ADA Bridges (Using FCMAT Calculation)	7,573	8,778	9,235	8,606
	Unduplicated Count of EL & FRPM - Bridges	86,43%	86.43%	86.43%	86.43%
40.47	Projected FMSD (Including Bridges) P2 ADA	8,640.65	8,421.00	8,421.00	8,421,00
	Projected Special Ed at COE P2 ADA	29.64	29.00	29.00	29.00
		8,670.29	8,450.00	8,450.00	8,450.00
Laibumeni	Estimated Funded ADA (Including FMSD/Bridges/Special Ed COE)	8,851.13	8,546.08	8,450.00	8,450,00
	FMSD CBEDS (CSIS) Enrollment	8,966.00	8,721.00	8,721.00	8,721.00
	K-3 Class Size	24:1	24:1	24:1	24:1
	4-8 Class Size	32:1	32:1	32;1	32:1
Biajjing Kano	7-8 Staffing Ratio	23.5:1	23.5:1	23.5:1	23.5:1
	Students per Class	19.00	19.00	19.00	19.00
	FMEA FTE (Include Psychologists)	455.800	464.400	464.400	464.400
	Certificated Management FTE	29.000	30,000	30.000	30,000
	CSEA FTE	301.484	303,363	7,328 75 7,403 7,403 20% 50% 55% Budget Year 2 16-17 1,600% 37,40% 9,752 87,66% 9,235 86,43% 8,421.00 29,00 8,450.00 8,721.00 24:1 32:1 23.5:1 19,00 464,400	303.363
Personnel/	Classified Management FTE	11.000	12.000	12,000	12,000
	Salary Adjustments - FMEA	3,000%	0.000%	0.000%	0.000%
COLA	Salary Adjustment - Certificated Management	3.000%	0.000%	0.000%	0,000%
	Salary Adjustments - CSEA	2.900%	0.000%	0.000%	0.000%
	Salary Adjustments - Classified Management	3,000%	0.000%	0.000%	0.000%
	Off Schedule FMEA and Management	1.000%	0,000%	0.000%	0.000%
	Step Increase - Classified Management	1,28%	1,28%	1.28%	1.28%
GAP Funding LCFF Projection ADA/ Enrollment Class Size/ Staffing Ratio Personnel/ FTE/ COLA Statutory Benefits Encroachment/	Certificated Statutory Benefit Rates	13,4331%	15.2831%	17.1331%	18.9831%
Benefits	Classified Statutory Benefit Rates	22.5241%	22.6001%	23.8031%	27,3531%
Encroachment/	Fund 050-Routine Maintenance	2,359,966	2,717,928	2,860,832	2,969,355
	TO A COOK CONTRACTOR OF THE STATE OF THE STA	1	1	1	10,688,664

Franklin - McKinley School District Projection for FY 2014-2015

	UnRestr	Routine	Special	Restricted	Restricted	Total
	General	Maint.	Education	Programs	General	General
	Fund	050	080	060	Fund	Fund
Revenue						
LCFF/Property Tax	69,825,634		727,360	-	727,360	70,552,994
Federal Revenue	_		1,768,983	3,000,130	4,769,113	4,769,113
State Revenue	2,037,825		515,837	2,351,885	2,867,722	4,905,547
Local Revenue	2,845,890		1,813,893	1,126,655	2,940,548	5,786,438
Other Sources			-	-	-	-
Total Revenue	74,709,349		4,826,073	6,478,670	11,304,743	86,014,092
Expenditures						
Certificated Salaries	35,434,335	-	6,209,393	811,635	7,021,028	42,455,363
Classified Salaries	7,318,034	1,036,721	2,807,572	686,020	4,530,313	11,848,347
Employee Benefits	12,828,202	442,945	2,657,251	436,729	3,536,925	16,365,127
Books & Supplies	2,082,599	298,846	50,545	1,043,356	1,392,747	3,475,346
Services and Other Operating Expenditures	4,827,970	581,454	1,914,650	3,827,512	6,323,616	11,151,586
Capital Outlay	1,285,877	-	-	174,066	174,066	1,459,943
Other Outgo	1,647,427	-	175,180	228,537	403,717	2,051,144
Direct/Indirect Costs	(501,480)		-	188,712	188,712	(312,768)
Total Expenditures	64,922,964	2,359,966	13,814,591	7,396,566	23,571,123	88,494,087
Revenue over Expenditures	9,786,385	(2,359,966)	(8,988,518)	(917,896)	(12,266,380)	(2,479,995)
Interfund Transfers						
Other Sources	1,498,976			174,066	174,066	1,673,041
Other Uses				•	· -	- · · · -
Encroachment/Contribution	(11,227,464)	2,359,966	8,867,498	-	11,227,464	_
Total Transfers	(9,728,488)	2,359,966	8,867,498	174,066	11,401,530	1,673,041
Net Increase (Decrease)	57,896		(121,020)	(743,830)	(864,850)	(806,954)
Fund Balances						
Beginning Balance	6,971,003		741,020	1,606,830	2,347,850	9,318,853
a) Nonspendable						
Revolving Cash	25,000	_	-	-	-	25,000
Stores Inventory	42,387	-	₩	-	_	42,387
Prepaid Expenditures	534,395	_	-	-	-	534,395
b) Restricted	-	-	620,000	863,000	1,483,000	1,483,000
c) Committed	-	-	-	-	-	-
d) Assigned	-		-	-	-	-
e) Unassigned/Unappropriated		-	-	-		
3% Reserve for Economic Uncertainties	2,654,823	-	-	-	-	2,654,823
2% Board Reserve	1,769,882					1,769,882
Unassigned/Unappropriated amount	2,002,413	-	-	-	-	2,002,413
Ending Balance	7,028,899		620,000	863,000	1,483,000	8,511,899

Franklin - McKinley School District Projection for FY 2015-2016

	UnRestr	Routine	Special	Restricted	Restricted	Total
	General	Maint.	Education	Programs	General	General
	Fund	050	080	060	Fund	Fund
D						
Revenue	#0 #03 500	_	540.540		520 520	70 204 027
LCFF/Property Tax	78,783,508		520,528	- 205 502	520,528	79,304,036
Federal Revenue	-		1,718,378	3,285,502	5,003,880	5,003,880
State Revenue	2,912,991		481,337	2,302,314	2,783,651	5,696,642
Local Revenue	2,696,298		1,590,633	-	1,590,633	4,286,931
Other Sources	-		-	-	-	-
Total Revenue	84,392,797	-	4,310,876	5,587,816	9,898,692	94,291,489
Expenditures	-					
Certificated Salaries	36,596,423	w	6,579,365	724,437	7,303,802	43,900,225
Classified Salaries	8,143,613	1,036,637	2,902,541	648,942	4,588,120	12,731,733
Employee Benefits	13,844,407	446,061	3,062,000	485,095	3,993,156	17,837,563
Books & Supplies	1,955,489	457,500	40,100	452,762	950,362	2,905,851
Services and Other Operating Expenditures	6,031,782	777,730	1,323,748	3,130,292	5,231,770	11,263,552
Capital Outlay	285,000	-	_	-	-	285,000
Other Outgo	1,773,573	-	193,300	-	193,300	1,966,873
Direct/Indirect Costs	(440,444)	-	-	146,288	146,288	(294,156)
		-	-	-	-	-
Total Expenditures	68,189,843	2,717,928	14,101,054	5,587,816	22,406,798	90,596,641
Revenue over Expenditures	16,202,954	(2,717,928)	(9,790,178)	•	(12,508,106)	3,694,848
Interfund Transfers						
Transfers In	_					_
Transfers Out	_]
Encroachment/Contribution	(12,508,106)	2,717,928	9,790,178	_	12,508,106	
Total Transfers	(12,508,106)	2,717,928	9,790,178	_	12,508,106	
		-3/3/0/20				
Net Increase (Decrease)	3,694,848	-			-	3,694,848
Fund Balances						÷
Beginning Balance	7,028,899	pingo ili sit 🗸 ili	620,000	863,000	1,483,000	8,511,899
a) Nonspendable						
Revolving Cash	25,000	-	-	-	-	25,000
Stores Inventory	42,387	-	-	-	-	42,387
Prepaid Expenditures	534,395	-	-	-	-	534,395
b) Restricted	-	-	620,000	863,000	1,483,000	1,483,000
c) Committed	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-
e) Unassigned/Unappropriated	-					
3% Reserve for Economic Uncertainties	2,717,899	-	-	-	-	2,717,899
2% Board Reserve	1,811,933	-	-	-	-	1,811,933
Unassigned/Unappropriated amount	5,592,133	-	-		-	5,592,133
Ending Balance	10,723,747	A AV-NOTING HOLD SEED ALL PROPERTY AND ALL PARKS	620,000	863,000	1,483,000	12,206,747

Franklin - McKinley School District Projection for FY 2016-2017

	UnRestr	Routine	Special	Restricted	Restricted	Total
	General	Maint.	Education	Programs	General	General
	Fund	050	080	060	Fund	Fund
Revenue	•					
LCFF/Property Tax	82,104,095		520,528	_	520,528	82,624,623
, -	82,104,095		1,718,378	3,285,502	5,003,880	5,003,880
Federal Revenue State Revenue	1,351,857		481,337	2,302,314	2,783,651	4,135,508
	2,696,298		1,614,931	2,302,314	1,614,931	4,311,229
Local Revenue Other Sources	2,090,298		1,014,931	_	1,014,931	4,511,229
Total Revenue	86,152,250		4,335,174	5,587,816	9,922,990	96,075,240
10th Revenue	00,132,230	***	4905,174	2,367,010	**************************************	20,073,230
Expenditures						
Certificated Salaries	37,313,217	-	6,674,588	726,631	7,401,219	44,714,436
Classified Salaries	8,260,491	1,046,271	2,966,641	657,734	4,670,646	12,931,137
Employee Benefits	14,931,632	460,381	3,254,368	499,545	4,214,294	19,145,926
Books & Supplies	3,015,489	514,700	40,100	452,762	1,007,562	4,023,051
Services and Other Operating Expenditures	7,105,966	839,480	1,510,299	3,104,856	5,454,635	12,560,601
Capital Outlay	285,000	-	-	-	-	285,000
Other Outgo	1,807,338	-	193,300	-	193,300	2,000,638
Direct/Indirect Costs	(446,773)	-	-	146,288	146,288	(300,485)
	Smith United Section - All trains or the section of the latter constant		-	-	-	-
Total Expenditures	72,272,360	2,860,832	14,639,296	5,587,816	23,087,944	95,360,304
Revenue over Expenditures	13,879,890	(2,860,832)	(10,304,122)	-	(13,164,954)	714,936
Interfund Transfers						
Transfers In	79		W^	··	-	-
Transfers Out	-				-	-
Encroachment/Contribution	(13,164,954)	2,860,832	10,304,122	-	13,164,954	-
Total Transfers	(13,164,954)	2,860,832	10,304,122		13,164,954	SURFACE CONTRACTOR
Net Increase (Decrease)	714,936				-	714,936
Fund Balances						
Beginning Balance	10,723,747		620,000	863,000	1,483,000	12,206,747
a) Nonspendable						
Revolving Cash	25,000	_	_	-	_	25,000
Stores Inventory	42,387	-	_	_	-	42,387
Prepaid Expenditures	534,395	_	_	-	-	534,395
b) Restricted	-	_	620,000	863,000	1,483,000	1,483,000
c) Committed	-	-	-	-		-
d) Assigned	-	-	-	_	_	_
e) Unassigned/Unappropriated						
3% Reserve for Economic Uncertainties	2,860,809	-	-	-	-	2,860,809
2% Board Reserve	1,907,206					1,907,206
Unassigned/Unappropriated amount	6,068,886	_	_			6,068,886
Ending Balance	11,438,683	-	620,000	863,000	1,483,000	12,921,683

Franklin - McKinley School District Projection for FY 2017-2018

	UnRestr	Routine	Special	Restricted	Restricted	Total
	General	Maint.	Education	Programs	General	General
,	Fund	050	080	060	Fund	Fund
Revenue						
LCFF/Property Tax	85,399,941		520,528	-	520,528	85,920,469
Federal Revenue	-		1,718,378	3,285,502	5,003,880	5,003,880
State Revenue	1,351,857		481,337	2,302,314	2,783,651	4,135,508
Local Revenue	2,696,298		1,653,195	, , , <u>-</u>	1,653,195	4,349,493
Other Sources	-,		-	-	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,
Total Revenue	89,448,096	_	4,373,438	5,587,816	9,961,254	99,409,350
Expenditures						
Certificated Salaries	37,736,913		6,749,538	728,662	7,478,200	45,215,113
Classified Salaries	8,345,969	1,050,392	3,023,001	664,802	4,738,195	13,084,164
Employee Benefits	15,950,917	497,683	3,516,859	527,140	4,541,682	20,492,599
Books & Supplies	3,555,489	541,800	40,100	452,762	1,034,662	4,590,151
Services and Other Operating Expenditures	8,100,470	879,480	1,539,304	3,068,162	5,486,946	13,587,416
Capital Outlay	285,000	*	-	-	-,100,510	285,000
Other Outgo	1,839,066	_	193,300	_	193,300	2,032,366
Direct/Indirect Costs	(455,493)	_		146,288	146,288	(309,205)
Direct/Hairect Costs	(100,100)	-	-	-	- 11,-11	
Total Expenditures	75,358,331	2,969,355	15,062,102	5,587,816	23,619,273	98,977,604
Revenue over Expenditures	14,089,765	(2,969,355)	(10,688,664)		(13,658,019)	431,746
Interfund Transfers						
Transfers In	_					
Transfers Out	_				-	_
Encroachment/Contribution	(13,658,019)	2,969,355	10,688,664	-	13,658,019	
Total Transfers	(13,658,019)	2,969,355	10,688,664	-	13,658,019	-
Net Increase (Decrease)	431,746	-				431,746
Fund Balances						
	11,438,683		620,000	863,000	1,483,000	12,921,683
Beginning Balance a) Nonspendable	11,430,003	-	020,000	802,000	1,400,000	12,721,003
Revolving Cash	25,000				_	25,000
_	1	-	_		<u> </u>	42,387
Stones Inventory	1 42 387					
Stores Inventory	42,387	H H	_	_	_	
Prepaid Expenditures	42,387 534,395	-	- 620 000	- 863 000	1 493 000	534,395
Prepaid Expenditures b) Restricted	1	-	620,000	863,000	1,483,000	
Prepaid Expenditures b) Restricted c) Committed	1	-	620,000 - -	863,000 -	1,483,000	534,395
Prepaid Expenditures b) Restricted c) Committed d) Assigned	1	-	620,000 - -	- 863,000 - -	1,483,000	534,395
Prepaid Expenditures b) Restricted c) Committed d) Assigned e) Unassigned/Unappropriated	534,395	-	620,000 - - -	863,000 - -	1,483,000	534,395 1,483,000 - -
Prepaid Expenditures b) Restricted c) Committed d) Assigned e) Unassigned/Unappropriated 3% Reserve for Economic Uncertainties	534,395	-	620,000 - - -	863,000 - -	1,483,000	534,395 1,483,000 - - 2,969,328
Prepaid Expenditures b) Restricted c) Committed d) Assigned e) Unassigned/Unappropriated	534,395	-	620,000 - - -	863,000 - - -	1,483,000 - - -	534,395 1,483,000 - -

6/17/2015

Franklin-McKinley School District Multiyear Projections Unrestricted General Fund Comparison

Triangled Actors Principle										Adopti 2nd Inte	Adoption Budget Projections Compared to 2nd Interim Budget Projections	ons tions
FY 2013-14 FY 2014-15 FY		FY 2013-14 Unaudited Actuals	FY	, 2014-15 2nd Interi	ш		FY 2015-16	Adoption		In	icrease (Decrease)	
S		FY 2013-14		FY 2015-16		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2014-15	FY 2015-16	FY 2016-17
\$ 6.238,828 \$ 0.956,72 \$ 7.4549,56 \$ 7.7721,10 \$ 0.925,56 \$ 8.81,10,00 \$ 8.1379,941 \$ 82,104,02 \$ 8.2379,941 \$ 8.81,104,02 \$ 2,207,0		ū	9	c	þ	е	f	8	h	e minus b	f minus c	g minus d
\$ 6.02358.8 \$ 0.0504.72 \$ 74,50.56 \$ 77,20.108 \$ 0.525.54 \$ 8 7,73.58 \$ 8 2,04.00 \$ 8 5,05.94 \$ \$ 2,07.00 \$ 2,27.00	Revenue											
1,000,000 1,00	Revenue Limit			74,450,3	•							\$ 4,582,987
Control Cont	Federal Revenue State Revenue	1.981.495	2,037,483	2,937,962	1,384,382	2,037,825	2,912,991	1,351,857	1,351,857	342	(24,971)	(32,525)
1,000,000 1,00	Local Revenue	2,545,331	2,720,902	2,720,902	2,720,902	2,845,890	2,696,298	2,696,298	2,696,298	124,988	(24,604)	(24,604)
1,00,099	Other Sources	66.865.654	74.321.857	80.109.225	81.626.392	74,709,349	84.392,797	86,152,250	89,448,096	387,492	4,283,572	4,525,858
\$1,500,634 34,499,948 34,411,635 34,500,775 35,444,335 36,396,423 37,313,17 37,756,913 94,4387 37,756,913 94,4387 37,756,913	TURTURENTING						The state of the s					
1,146,029 1,249,224 1,469,244 1,461,244 1,461,444 1,46	Expenditures		070 007 70	000 100 100	000 10	300 808 30	200 203 20	210 212 712	27 736 013	785 150	2 164 760	2 302 485
1,266,299 1,204,279 1,204,279 1,046,831 1,041,279 1,258,279 1,558,691 3,545,691 3,545,691 1,204,279 1,20	Certificated Salaries	32,676,634	34,499,948	34,431,663	34,920,732	35,434,335	36,596,423	8 260 491	8 345 969	(224,367)	7	368.852
1,164,956 2,066,068 3,375,48 4,011,910 1,014,610 1,024,61 1,024,624 1,024,	Classified Salaries Fundaves Benefits	5,632,773 11 486 929	12.794.232	13.046.851	14,147,237	12,828,202	13,844,407	14,931,632	15,950,917	33,970		784,395
4,570,111 4,786,234 6,543,844 7,157,922 4,822,777 6,631,772 285,070 28	Books & Supplies	1,160,959	2,096,890	3,337,032	4,051,890	2,082,599	1,955,489	3,015,489	3,555,489	(14,291)		(1,036,401)
100,440 1,207,501 1,777,573 1,807,388 1,647,677 1,777,573 1,807,388 1,640,444 (446,773) 1,807,689 (456,473) (456,483) (456,4	Services and Other Operating	4,570,111	4,786,524	6,343,804	7,157,932	4,827,970	6,031,782	7,105,966	8,100,470	41,446	(312,022)	(51,966)
Secretary Secr	Capital Outlay	304 064	1,294,561	- 1773 573	- 1 807 348	1,203,017	1,773,573	1.807.338	1.839.066	54,470	-	
Science Scie	Other Outgo Direct/Indirect Costs	(489,864)	(495,668)	(456,447)	(463,657)	(501,480)	(440,444)	(446,773)	(455,493)	(5,812)	16,003	16,884
Column C										1 1		3 (
Column C	SING MAN DESCRIPTION OF THE PROPERTY OF THE PR		5			3.00		070 000	150.020.24	7	000 000 1	97.037.6
Color Colo	Total Expenditures	56,507,955			111(615,70	04,322,304	09,109,040	100c42/252/	Ш			
Color Colo	Revenue over Expenditures		10,208,947	13,851,681			16,202,954				9	\$ 1,766,609
1,594,6 1,294,51 1,294,51 1,294,51 1,284,757 1,1284,757 1,1284,757 1,1284,757 1,1284,757 1,1284,757 1,1284,757 1,1495,11 1,1	Interfund Transfers											
Classified Cla	Other Source/Use	165,446	1,294,561			1,498,976				204,415	1	•
ccost (10,997,127) (9,864,514) (12,365,715) (12,364,725)	Encroachment/Contribution	(11,157,573)	(11,159,075)	(12,355,371)	(12,849,757)	(11,227,464)	(12,508,106)	(13,164,954)	(13,658,019)	(68,389)		(315,197)
Color Colo	Total Transfers	(10,992,127)	(9,864,514)	(12,355,371)	(12,849,757)	(9,728,488)	(12,508,106)	(13,164,954)	(13,658,019)	136,026		(315,197)
cest s 7,605,432 s 7,315,436 s 8,811,746 s 6,971,003 s 7,028,900 s 10,723,748 s 11,438,684 s s 7 te 25,000 <	Net Increase (Decrease)	(634,429)	344,433	1,496,310	(736,476)	57,897	3,694,848	714,936	431,746	(286,536)	2,198,538	1,451,412
Commonic Uncertainties 2,004,502 2,5000 2,5000 2,5000 2,5000 2,5000 25,000	Fried Rolanoos											
y 25,000	Tunu Duuntes Regimine Balance			7,315,4							\$ (286,536)	\$ 1,912,002
y 25,000	a) Nonspendable											
tory 42,387 <th>Revolving Cash</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th>25,000</th> <th></th> <th></th> <th></th>	Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
Characteristic Char	Stores Inventory Decough Evenenditures	42,387	42,387	534.395	42,387 534,395	42,387	534,395	534,395	534,395			•
Constructed for Economic Uncertainties 2,404,592 2,667,084 2,780,619 2,654,823 2,717,899 2,860,809 2,969,328 16.143 for Economic Uncertainties 2,404,592 2,637,019 1,778,119 2,654,823 2,717,899 2,860,809 2,969,328 16.143 Lesere 1,603,661 1,778,119 1,778,115 1,778,115 2,839,113 2,002,414 5,592,134 6,008,887 6,519,768 94,531 2 ce 6,971,003 8 7,315,436 8,075,270 8,075,270 8,075,900 8,14,337,448 8,075,604 8,075,60	b) Restricted			, '	'	₹	•	1	1	,	•	•
et Or Lange propriated ve for Economic Uncertainties 2,404,592 2,658,679 2,667,084 2,780,619 2,654,823 2,717,899 2,860,809 2,860,809 2,969,328 16,143 Reserve 1,075,156 1,778,056 1,878,746 1,769,882 1,811,933 1,907,206 1,979,552 16,143 2,592,134 6,068,887 6,319,768 94,531 2,532,134 8,078,204 8	c) Committed		407.973	486.648	1 1	, ,			, ,	(407,973)	(486,648)	1 5
\$ 2,404,592 2,638,679 2,667,084 2,786,619 2,654,823 2,717,899 2,860,809 2,860,832 10,143 10,14	e) Unassigned/Unappropriated					************				F 1	1 0	, 00
2.502,504 1.907,843 3.278,175 2.839,123 2.002,414 5.592,134 6,068,887 6,319,768 94,531 \$ 6,971,003 \$ 7,315,436 \$ 8,811,746 \$ 8,875,270 \$ 7,028,900 \$ 10,723,748 \$ 11,438,684 \$ 11,870,430 \$ (2.86,530) \$ \$ 8,9153,044 \$ 8,735,603,04 \$ 8,890,281 \$ 7,473,418 \$ 94,421,196 \$ 95,360,304 \$ 98,977,604 \$ 6,695,221 \$ 7,473,416 \$ 7,473,488 \$ 6,427,11,666 \$ 11,368,648 \$ 11,36% \$ 11,36% \$	3% Reserve for Economic Uncertainties	2,404,592	2,638,679	2,667,084	2,780,619	2,654,823	2,717,899	2,860,809	2,969,328	16,143	50,815	80,190
\$ \$ \$ 7,315,436 \$ 8,907,200 \$ 10,723,748 \$ \$ 11,438,684 \$ 11,430,430 \$ (286,530) \$ \$ \$ 80,153,044 \$ 87,955,973 \$ 88,902,815 \$ 92,687,295 \$ 88,494,087 \$ 90,596,641 \$ 95,360,304 \$ 98,977,604 \$ 6,569,221 \$ 6,305,681 \$ 7,473,488 \$ 6,427,118 \$ 10,121,966 \$ 10,836,902 \$ 11,268,648 7,473,48 8,69% 7,726,418 8,69% 7,726,418 \$ 11,17% \$ 11,36% \$ 11,39%	ropriated	2,361,568	1,907,883	3,278,175	2,839,123	2,002,414	5,592,134	6,068,887	6,319,768	94,531		3,229,764
\$ 80,153,044 \$ 87,955,973 \$ 88,902,815 \$ 92,687,295 \$ 88,494,087 \$ 90,596,641 \$ 95,360,304 \$ 98,305,681 \$ 7,723,316 \$ 7,473,488 \$ 6,427,118 \$ 10,111,966 \$ 10,835,902 \$ 111,795, \$ 11,795,000 \$ 11,175, \$ 11,175, \$ 11,175, \$ 11,135,000 \$ 11,1			\$ 7,315,436			\$ 7,028,900		\$ 11,438,684	\$ 11,870,430		۵	\$ 3,363,414
7.17% 7.17% 8.69% 8.06% 7.26% 11.17% 11.36%	Total Res/UnRes GF Expenditure			95	Φ,	90						
	% of the Reserve					•		`				