

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Kern County Packet

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2015 - 2016 LCAP and Budget Submission Cover Page

PROOF OF BOARD ACTION:

- ☒ Date of Public Hearing for LCAP and Budget: 6/10/15
- ☒ Date of Board adoption for LCAP and Budget: 6/17/15
- ☒ Copy of agendas and minutes (when available) of related board meetings.

LOCAL CONTROL AND ACCOUNTABILITY PLAN:

- ☐ Local Control and Accountability Plan (printed copy)

BUDGET/ESTIMATED ACTUALS:

- ☒ Adopted Budget/Estimated Actuals (All funds by object printed portrait)
- ☒ Average Daily Attendance (A)
- ☒ Cash Flow Report (budget year)
- ☒ Budget Certification (CB) with original signature
- ☒ Workers' Compensation Certification (CC) with original signature
- ☒ Current Expense Formula-Budget (CEB)
- ☒ Indirect Cost Rate (ICR)
- ☒ Multi-Year Projections
 - o Detailed assumptions must be included, including detail of how LCAP expenditures are supported in the budget.
- ☒ No Child Left Behind Maintenance of Effort (NCMOE)
- ☒ Summary of Interfund Activities-Budget (SIAB)
- ☒ Criteria and Standards Review (CS)
- ☒ Technical Review Checklist (TRC- Both Budget and Estimated Actuals with no errors)
- ☒ Greater Reserve Statement of Reasons

ELECTRONIC DATA SUBMISSION

- ☒ Electronic LCFF calculator (FCMAT or SSC)
- ☒ Official Export SACS Budget dat file
- ☒ Official Export SACS Estimated Actuals dat file
 - (An "official" file requires all TRC's to be cleared)

SUMMER CONTACTS Jeff Weinstein

LCAP contact: Name Jeff Weinstein Phone(s) 661-256-5000 X1114 Email jweinstein@skusd.k12.ca.us

Budget contact: Name Peter VanBuskirk Phone(s) 661-256-5000 X 1125 Email pranbuskirk@skusd.k12

Please submit LCAP to LCAP@kern.org. Please print out all the above with the exception of LCAP (which will be submitted to LCAP@kern.org) CAUS

PLEASE DO NOT STAPLE FORMS TOGETHER AND DO NOT PRINT DOUBLE-SIDED.

For further information, contact Kim Baehr, District Advisory Services at (661) 636-4687.

Submitted by:

Signature

Title

Date

May 26, 2015

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

SUBJECT: Financial Reporting
2015-2016 Budget and Local Control and Accountability Plan submission

As a reminder, per Ed Code (EC) sections 42127 and 52062, two separate Governing Board public meetings, held at least one day apart, are now required for the school district to adopt both the budget and LCAP. The Budget requires a public hearing (10 day posting) with budget adoption at a subsequent board meeting. In addition, the LCAP public hearing (72 hour posting) must occur at the same meeting as the budget public hearing and the LCAP adoption must occur at the same meeting as the budget adoption. The LCAP agenda item must precede the budget agenda item at each meeting. These requirements must be completed prior to July 1st.

An additional requirement has also been added this year. Ed Code Section 42127(a)(2)(B) requires a statement of reasons that substantiates the need for a reserve greater than the minimum reserve standard. A template is available on our website at: <http://kern.org/finance/district-advisory-services/tools-resources>.

This statement of reason must be made available at a public hearing prior to budget adoption.

Due to the changes to Ed Code, the County Office of Education found it necessary to change the requirements with respect to the submission of the LCAP and FY15-16 Budget.

Please email the LCAP to LCAP@kern.org; simultaneously, please print the remaining budget forms and bring them to the 6th Floor, City Centre. Please email official dat file and LCFF calculator to Steven Gragg at stgragg@kern.org. Ed Code 42127 requires submission of the reports within 5 days of board adoption or July 1st, whichever comes first.

For further information, contact Kim Baehr, District Advisory Services at (661) 636-4687.

SM:js

Enc.

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Board Agenda
Public Meeting

SOUTHERN KERN UNIFIED SCHOOL DISTRICT

P.O. Drawer CC - 3082 Glendower Street, Rosamond, CA 93560 (661) 256-5000

Mission Statement

To provide our diverse student body with the best education possible and to instill in them a passion for life-long learning in partnership with our parents and our community.

BOARD MEETING AGENDA

Vision Statement

Southern Kern Unified School District will offer a quality education, by providing the basis for students to be moral, ethical, responsible, and compassionate people, becoming critical thinkers who seek knowledge and possess technological proficiency and collaborative skills. Our students will become self-motivated and involved citizens of the future.

Wednesday

June 10, 2015

Core Values - H.E.A.R.T.S.

Honesty -- Operating with truth, fairness, and sincerity.

Excellence -- We will only accept the best in our pursuit of student achievement.

Accountability -- The fulfilling of our duty to all students in our community.

Respect -- Treating all with acceptance, compassion, and dignity.

Transparency -- We are dedicated to open and honest communication as we make all decisions impacting our students' decisions.

Safety -- Maintain a safe, secure, and caring environment for students and staff.

Closed Session 5:30 P.M.

Open Session 7:00 P.M.

District Office Complex

Board Room – 3082 Glendower Street

Board of Trustees

Patrick Reader, President

Mario Gutierrez, Vice President

J. Vincent Otis, Clerk

Sandra Kirk, Member

Scott Starkey, Member

Chief Administrative Officer

Jeffrey Weinstein

SOUTHERN KERN UNIFIED SCHOOL DISTRICT
Meeting Agenda

June 10, 2015

Closed Session 5:30pm, Regular Open Session 7:00pm

3082 Glendower Street, Rosamond, CA
District Office Complex

I. Call to Order – (time)

A. Comments from the public pertaining to closed session items:

Members of the public may address the Board on any item within the jurisdiction of the Board by submitting presentation requests to the secretary. Members of the public are strongly urged not to mention personnel by name, and are reminded that they do not have immunity from legal action if personnel are named. The Board may limit each speaker to 3 minutes with a total of 20 minutes per topic. People wishing to speak on items that are on the Board Agenda will be called upon when that item is considered. People wishing to speak on items that are not on the Board agenda will be called upon at this time. Since the Board generally cannot take action on items not on the agenda, such items will be referred to the Superintendent for handling.

II. Closed Session – Board Room

The Board will move to closed session to discuss:

A. Student Expulsion Hearing #24-14-15

B. Public Employment: Personnel

Discipline/Dismissal/Employment/Release/Assignment/Reassignment/Complaint

C. Conference with Labor Negotiator

District Negotiator: Jeffrey Weinstein

Employee Organization: California School Employee Association

Rosamond Teacher Association

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____ Time: _____

Any action taken in closed session will be reported publicly at the end of the closed session as required by Government Code Section 54954.3.

Reconvene into Open Session at: _____
TIME

ACTION

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

III. Action determined in closed session:

A. Student Expulsion Hearing #24-14-15 action for consideration of violation of the California Education Code section(s) 48900(a)(1), 48900(a)(2), 48900(k)

and in addition ____ 48915(b)(1) which states: due to the nature of the violation other means of correction are not feasible or have repeatedly failed to bring about proper conduct,

AND/OR

and in addition ____ 48915(b)(2) which states: due to the nature of the act, the presence of the pupil causes a continuing danger to the physical safety of the pupil or others.

Board Decision: _____ To not expel student
_____ To expel student and then suspend the expulsion order with conditions.
_____ To expel student from all schools and programs of the district.

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

IV. Procedural Issues-A recording of this meeting is being made and shall be kept for 30 days as public record.

A. Pledge of Allegiance led by: _____

B. Roll Call - Members Present:
Board Members

____ Patrick Reader., President _____ Mario Gutierrez, Vice President
____ J. Vincent Otis, Clerk _____ Sandra Kirk, Member
____ Scott Starkey, Member

C. Approve Agenda

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION: Student Vote:

Trustee VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

V. Reports

A. Caldwell Flores Winters: COI Gov. Code 53509.5 *John Greenlee* Negotiator

INFORMATION

B. Board Member Communications:

INFORMATION

C. RTA report: CSEA report:

INFORMATION

Comments from the Public

Members of the public may address the Board on any item within the jurisdiction of the Board by submitting presentation requests to the secretary. Members of the public are strongly urged not to mention personnel by name, who are reminded that they do not have immunity from legal action if personnel are named. The Board meeting agenda is open to 3 minutes with a total of 20 minutes per topic. People wishing to speak on items that are on the Board agenda will be called upon when that item is considered. People wishing to speak on items that are not on the Board agenda will be called upon at this time. Since the Board generally cannot take action on items not on the agenda, such items will be referred to the Superintendent for handling.

Communications

Superintendent (CAO) Report:

VI. Consent Items A-E

Call for any item to be considered separately:

ACTION

A. Approve Minutes of May 19, 2015

B. Approve job description Director of Secondary Education

C. Approve salary/stipend for Director of Secondary Education 6% stp:1, col. 1

D. Approve MOU Between SKUSD And Lancaster School District for Equipment

Consent Items presented for Board approval. Multiple items in this category are considered routine in nature and may be approved by a single motion.

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

Consent Item to be considered separately: _____

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

VII. Personnel

A. Personnel, Positions, Hire, Resign-Weinstein

INFORMATION

The following personnel items, which may include hiring, resignations, contract adjustments, and retirements for certificated and classified employees are presented for Board approval. All personnel meet the necessary credentialing and/or certification requirements as required by the State or notification timelines, as appropriate:

CLASSIFIED/CONFIDENTIAL EMPLOYMENT/RESIGNATIONS					
EMPLOYEE	EFFECTIVE DATE	SALARY	POSITION	SITE	STATUS
#0235	6/3/15	\$6	Summer Bus Driver	Trans	Hire
#0587	6/2/15	\$25/hr	Summer School Readiness Instructor	DO	Hire
#1155	6/3/15	\$6	Summer Bus Driver	Trans	Hire
#1726	6/3/15	\$6	ESY Special Education Paraeducator	ED	Hire
#1859	7/1/15	\$3	Coordinator, Special Programs	DO	Increase Work Calendar
#2276	6/3/15	\$1	Summer Food Service Worker	FS	Hire
#2289	7/1/15	4%	Cheerleader Advisor	RHS	Hire
#2351	6/3/15	\$1	Summer Campus Safety Officer	DO	Hire
#2387	6/3/15	\$3	Summer Campus Safety Officer	DO	Hire
#2363	6/3/15	\$1	Summer Migrant Paraeducator	DO	Hire
#2430	6/3/15	\$1	Summer Food Service Worker	FS	Hire
#2445	6/3/15	\$1	Summer Migrant Paraeducator	DO	Hire
#2529	6/3/15	\$1	Summer Migrant Paraeducator	DO	Hire
#2539	6/3/15	\$1	Summer Campus Safety Officer	DO	Hire
#2549	6/3/15	\$1	Summer Computer Technician	IT	Hire
#2581	6/26/15		ASES Instructor	RES	Terminated
#360	6/4/15	\$11	School Clerk	RHS	Resign
#360	7/1/15	\$14	Maintenance Secretary	Maint	Hire
CLASSIFIED SUBSTITUTES FOR 2014-2015 SCHOOL YEAR EMPLOYMENT/RESIGNATIONS					
EMPLOYEE	EFFECTIVE DATE	POSITION	STATUS		
#2668	6/11/15	Paraeducator	Hire		
CERTIFICATED/ADMINISTRATIVE EMPLOYMENT/RESIGNATIONS					
EMPLOYEE	EFFECTIVE DATE	SALARY	POSITION	SITE	STATUS
#0070	6/3/15	\$40/hr	Summer Credit Recovery Teacher	RHS	Hire
#0237	6/2/15		Science Teacher	RHS	Resign
#0391	6/2/15	\$40/hr	Summer Migrant Teacher	DO	Hire
#0392	7/1/15	7%	Head Golf Coach	RHS	Hire
#0815	6/2/15	\$40/hr	Summer Migrant Teacher	DO	Hire
#0968	7/1/15	C6/S30	RSP 3th-5th	RES	Transfer
#1008	6/2/15	\$40/hr	Summer Migrant Teacher	DO	Hire
#1164	6/3/15	\$40/hr	ESY Speech-Language Pathologist	ED	Hire
#1590	6/3/15	\$40/hr	Summer Credit Recovery Teacher	RHS	Hire
#1439	7/1/15	9%	Head Boys Baseball Coach	RHS	Hire

#1634	6/2/15	---	Physical Education Teacher	RHS	Resign
#1704	6/2/15	\$40/hr	Summer Migrant Teacher	DO	Hire
#1757	6/3/15	\$40/hr	Summer Credit Recovery Teacher	RHS	Hire
#2002	7/1/15	4%	Color Guard Coach	RHS	Hire
#2134	6/3/15	\$40/hr	ESY Special Education Teacher	ED	Hire
#2317	6/2/15	\$40/hr	Summer Migrant Teacher	DO	Hire
#2409	7/1/15	C4/S2	Special Education Teacher	ED	Hire
#2520	6/3/15	\$40/hr	Summer Credit Recovery Teacher	RHS	Hire
#2522	6/3/15	\$40/hr	Summer Credit Recovery Teacher	RHS	Hire
#2653	7/1/15	C6/S7	Math Teacher	RHS	Hire
#2669	7/1/15	C1/S1	6 th Grade Teacher	TMS	Hire

CERTIFICATED STIPEND/EXTRA DUTY EMPLOYMENT/RESIGNATIONS

EMPLOYEE	EFFECTIVE DATE	SALARY	POSITION	SITE	STATUS
#0391	7/1/15	9%	Head Girls Volleyball Coach	RHS	Hire
#1089	7/1/15	6.5%	Middle School Athletic Coordinator	TMS	Hire
#1109	7/1/15	9%	Head Boys Soccer Coach	RHS	Hire
#1236	7/1/15	7%	Head Boys/Girls Cross Country Coach	RHS	Hire
#1567	7/1/15	9.5%	Athletic Director	RHS	Hire
#1567	7/1/15	9%	Head Girls Softball Coach	RHS	Hire
#2266	7/1/15	9%	Head Girls Soccer Coach	RHS	Hire
#2318	7/1/15	9%	Head Varsity Football Coach	RHS	Hire
#2483	7/1/15	9%	Head Varsity Tennis Coach	RHS	Hire

CERTIFICATED SUBSTITUTES FOR 2014-2015 SCHOOL YEAR EMPLOYMENT/RESIGNATIONS

EMPLOYEE	EFFECTIVE DATE	CREDENTIAL TYPE	STATUS
#2669	5/21/15	Multiple Subject Teaching Credential	Hire

VOLUNTEERS FOR 2014-2015 SCHOOL YEAR

Finch, Dylan – Vol. Coach Volleyball	Tanksley, Stephanie – Vol. Coach Tennis
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VOLUNTEERS FOR 2015-2016 SCHOOL YEAR

Arias, Ana	Banuelos-Henderson, Maria	Borne, Esmeralda
Cambaliza, Alicia	Carlos, Jacqueline	Carrion, Ashley
Colbert, Adrienne	Coupland, Maria	Fuentes, Yesenia
Finch, Dylan – Vol. Coach Volleyball	Gonzalez, Stephanie	Guerra, Teresa
Howell, Charlotte	Luevano, Monica	Masferrer, Jessica
Milby, Megan	Nagel, Gina	Navarro, Martin
Ogan, Agustina	Peedan, Ashley	Perez, Desiree
Pratti, Arthur	Ree, Elizabeth	Reyes, Sophia
Rice, Ann	Rodgers, Leanne	Sibley, Beatriz
Shemenski, Meagan	Tanksley, Stephanie – Vol. Coach Tennis	Thompson, Dawn
Ullrich, Sharon	Yost, Kayla	

VIII. Business and Operations

A. Public Hearing on proposed District Budget 2015-16 and including Ending Fund Balance Reserve and EPA (Education Protection Account) *VanBuskirk*

Recess business meeting/open Public Hearing: Time _____

INFORMATION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez	SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION:	Trustee VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____

Comments:

Reconvene into regular session: Time _____

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez	SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION:	Trustee VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____

IX. Curriculum and Instruction

A. Public Hearing on proposed LCAP (Local Control and Accountability Plan) 2015-16-*Wienstein*

Recess business meeting/open Public Hearing: Time _____

INFORMATION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez	SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION:	Trustee VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____

Comments:

Reconvene into regular session: Time _____

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez	SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION:	Trustee VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____

X. Adjournment

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz	SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz
VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____ Time: _____	

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Board Agenda
Adoption

SOUTHERN KERN UNIFIED SCHOOL DISTRICT

P.O. Drawer CC - 3082 Glendower Street, Rosamond, CA 93560 (661) 256-5000

Mission Statement

To provide our diverse student body with the best education possible and to instill in them a passion for life-long learning in partnership with our parents and our community.

BOARD MEETING AGENDA

Vision Statement

Southern Kern Unified School District will offer a quality education, by providing the basis for students to be moral, ethical, responsible, and compassionate people becoming critical thinkers who seek knowledge and possess technological proficiency and collaborative skills. Our students will become self-motivated and involved citizens of the future.

Wednesday

June 17, 2015

Core Values - H. E. A. R. T. S.

Honesty - Operating with truth, fairness, and sincerity.

Excellence - We will only accept the best in our pursuit of student achievement.

Accountability - The fulfilling of our duty to all students in our community.

Respect - Treating others with acceptance, compassion, and dignity.

Transparency - We are dedicated to open and honest communication as we make all decisions impacting our student's decisions.

Safety - Maintain a safe, secure, and caring environment for students and staff.

Closed Session 5:30 P.M.

Open Session 7:00 P.M.

District Office Complex

Board Room - 3082 Glendower Street

Board of Trustees

Patrick Reader, President

Mario Gutierrez, Vice President

J. Vincent Otis, Clerk

Sandra Kirk, Member

Scott Starkey, Member

Chief Administrative Officer

Jeffrey Weinstein

SOUTHERN KERN UNIFIED SCHOOL DISTRICT
Meeting Agenda

June 17, 2015
Closed Session 5:30 pm, Regular Open Session 7:00pm

3082 Glendower Street, Rosamond, CA
District Office Complex

I. Call to Order – (time)_____

A. Comments from the public pertaining to closed session items:

Members of the public may address the Board on any item within the jurisdiction of the Board by submitting presentation requests to the secretary. Members of the public are strongly urged not to mention personnel by name, and are reminded that they do not have immunity from legal action if personnel are named. The Board may limit each speaker to 3 minutes with a total of 20 minutes per topic. People wishing to speak on items that are on the Board Agenda will be called upon when that item is considered. People wishing to speak on items that are not on the Board agenda will be called upon at this time. Since the Board generally cannot take action on items not on the agenda, such items will be referred to the Superintendent for handling.

II. Closed Session – Board Room

The Board will move to closed session to discuss:

- A. Student Petition for Reinstatement # P13-13-14
- B. Student Petition for Reinstatement # P17-14-15
- C. **Public Employment: Personnel**
Discipline/Dismissal/Employment/Release/Assignment/Reassignment/Complaint
- D. **Conference with Labor Negotiator**
District Negotiator: Jeffrey Weinstein
Employee Organization: California School Employee Association
Rosamond Teacher Association

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez	SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____ Time: _____	

Any action taken in closed session will be reported publicly at the end of the closed session as required by Government Code Section 54954.5.

Reconvene into Open Session at: _____:
TIME

ACTION

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez	SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____	

III. Action determined in closed session:

A. Outcome for Petition t #P13-13-14: _____

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez	SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____	

B. Outcome for Petition t #P17-14-15: _____

MOTION: Reader, Kirk, Starkey, Otis, Gutierrez	SECOND: Reader, Kirk, Starkey, Otis, Gutierrez
VOTE: YEAS: _____ NAYS _____ ABSENT _____ ABSTAIN _____	

IV. Procedural Issues-A recording of this meeting is being made and shall be kept for 30 days as public record.

A. Pledge of Allegiance led by: _____

B. Roll Call - Members Present:

Board Members

____ Patrick Reader., President ____ Mario Gutierrez, Vice President
____ J. Vincent Otis, Clerk ____ Sandra Kirk, Member
____ Scott Starkey, Member

C. Approve Agenda

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION: Student Vote:

Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

V. Reports

A. Board Member Communications:

INFORMATION

B. RTA report : CSEA report:

INFORMATION

Comments from the Public

Members of the public may address the Board on any item within the jurisdiction of the Board by submitting presentation requests to the secretary. Members of the public are strongly urged not to mention personnel by name, and are reminded that they do not have immunity from legal action if personnel are named. The Board may limit each speaker to 3 minutes with a total of 20 minutes per topic. People wishing to speak on items that are on the Board Agenda will be called upon when that item is considered. People wishing to speak on items that are not on the Board agenda will be called upon at this time. Since the Board generally cannot take action on items not on the agenda, such items will be referred to the Superintendent for handling.

Communications

Superintendent (CAO) Report:

VI. Consent Items A-G

Call for any item to be considered separately: _____

ACTION

- A. Approve Minutes of June 3, 2015, June 10, 2015
- B. Approve Purchase Orders #150791 – 150796 And, Pay Vouchers 150660 – 150700
- C. Approve KCSOS Camp KEEP agreement-Oct. 26 – Oct. 30, 2015
- D. Approve Intern Consortium MOU with KCSOS for pre-service initial teacher training and coaching
- E. Approve Interdistrict Attendance Agreement with area School Districts for 2015-16
- F. Approve Earth Systems soil testing at new school construction 3082 Glendower Street
- G. Approve Advance Bldg. for Westpark classroom projectors material and installation

Consent Items presented for Board approval. Multiple items in this category are considered routine in nature and may be approved by a single motion.

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

Consent Item to be considered separately: _____

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

VII. Personnel

A. Personnel, Positions, Hire, Resign-Weinstein

INFORMATION

The following personnel items, which may include hiring, resignations, contract adjustments, and retirements for certificated and classified employees are presented for Board approval. All personnel meet the necessary credentialing and/or certification requirements as required by the State or notification timelines, as appropriate:

<u>CLASSIFIED/CONFIDENTIAL EMPLOYMENT/RESIGNATIONS</u>					
EMPLOYEE	EFFECTIVE DATE	SALARY	POSITION	SITE	STATUS
#1421	6/30/15	---	Coordinator, Adult College	ALT	Retire
#1648	6/3/15	S6	ESY Sp Ed Paraeducator/Speech Path.	SPED	Hire
#1848	6/3/15	S3	ESY Special Education Paraeducator, 1:1	SPED	Hire
#2262	7/1/15	S8	Secretary, Principal	ALT	Transfer
#2290	6/3/15	S2	ESY Special Education Paraeducator, 1:1	SPED	Hire
#2305	6/3/15	S2	Summer Programs LVN	SPED	Hire
#2418	6/3/15	S1	ESY Special Education Paraeducator, 1:1	SPED	Hire
#2622	6/3/15	S1	ESY Special Education Paraeducator	SPED	Hire
#2627	6/3/15	S1	ESY Special Education Paraeducator, 1:1	SPED	Hire
#2630	6/3/15	S1	ESY Special Education Paraeducator, 1:1	SPED	Hire

<u>CLASSIFIED SUBSTITUTES FOR 2015-2016 SCHOOL YEAR EMPLOYMENT/RESIGNATIONS</u>			
EMPLOYEE	EFFECTIVE DATE	POSITION	STATUS
#2404	6/18/15	Campus Safety Officer, Custodial	Hire

<u>CERTIFICATED/ADMINISTRATIVE EMPLOYMENT/RESIGNATIONS</u>					
EMPLOYEE	EFFECTIVE DATE	SALARY	POSITION	SITE	STATUS
#1622	6/3/15	---	6 th Grade Teacher	TMS	Retire
#2197	7/1/15	C3/S3	Math	RHS	Hire
#2275	7/1/15	---	School Psychologist	SPED	Resign
#2318	7/1/15	C3/S4	Physical Education	RHS	Transfer
#2388	7/1/15	C1/S1	Opportunity Teacher	TMS	Hire
#2421	7/1/15	C2/S1	6 th Grade Teacher	TMS	Hire
#2671	7/1/15	C5/S11	Science Teacher	TMS	Hire
#2672	7/1/15	C1/S1	Science Teacher	RHS	Hire
#2673	7/1/15	C1/S1	Physical Education Teacher	WES	Hire

VIII. General**A. Approve Board Policies-Weinstein**

ACTION

POLICY	TITLE
E 0420.41	Charter School Oversight
BP 0460	Local Control and Accountability Plan
AR 0460	Local Control and Accountability Plan
AR 1330	Use Of School Facilities
BP 3312	Contracts
AR 3514.2	Integrated Pest Management
E 4112.9 4212.9 4312.9	Employee Notifications
BP 4143 4243	Negotiations/Consultation
BP 5111	Admission
AR 5111	Admission
BP 5113.1	Chronic Absence and Truancy
BP 5126	Awards for Achievement
AR 5126	Awards for Achievement
BP 5144.4	Required Parental Attendance
AR 5144.4	Required Parental Attendance
E 5145.6	Parental Notifications
BP 6170.1	Transitional Kindergarten
BP 6174	Education for English Language Learners
AR 6174	Education for English Language Learners

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

B. Re-Approve Board Meeting Calendar/Location/Time for remainder of 2015 - Weinstein

ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez

SECOND: Reader, Kirk, Otis, Starkey, Gutierrez

CALL FOR DISCUSSION:

Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

- C. Approve low bid for IT Cabling from Tel/Pro – *Weinstein* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

IX. Curriculum and Instruction

- A. Accept filing of Consolidated Application and Reporting System (CARS) June 15-16 -*Hargus* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

- B. Accept filing of Title III Improvement Plan-*Hargus* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

- C. Accept Annual revision filing of Local Education Agency Plan (LEA)
Performance Goal 2 -*Hargus* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

X. Business and Operations

- A. Approve proposed District Budget 2015-16 and including Ending Fund Balance Reserve and EPA
(Education Protection Account) *VanBuskirk* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

- B. Approve Resolution # 14-15-31 Education Protection Account [Article XIII, Section 36, 36(e)]
VanBuskirk ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

- C. Approve LCAP (Local Control and Accountability Plan) 2015-16-*Weinstein* ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez SECOND: Reader, Kirk, Otis, Starkey, Gutierrez
CALL FOR DISCUSSION: Trustee VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____

XI. Adjournment ACTION

MOTION: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz SECOND: Reader, Kirk, Otis, Starkey, Gutierrez, Ruiz
VOTE: YEAS: ____ NAYS ____ ABSENT ____ ABSTAIN ____ Time: ____

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

LCAP Printed Copy

Introduction:

LEA: Southern Kern Unified School District Contact: Leanne Hargus, Associate Superintendent of Education; lhargus@skusd.k12.ca.us; 661-256-5000
LCAP Year: 2015/16

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and Annual Update Template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. The LCAP and Annual Update Template must be completed by all LEAs each year.

For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code section 52066, the LCAP must describe, for each county office of education-operated school and program, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, who are funded through the county office of education Local Control Funding Formula as identified in Education Code section 2574 (pupils attending juvenile court schools, on probation or parole, or mandatorily expelled) for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs services provided to pupils funded by a school district but attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code sections 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP is intended to be a comprehensive planning tool. Accordingly, in developing goals, specific actions, and expenditures, LEAs should carefully consider how to reflect the services and related expenses for their basic instructional program in relationship to the state priorities. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

For each section of the template, LEAs shall comply with instructions and should use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses. However, the narrative response and goals and actions should demonstrate each guiding question was considered during the development of the plan. Data referenced in the LCAP must be consistent with the school accountability report card where appropriate. LEAs may resize pages or attach additional pages as necessary to facilitate completion of the LCAP.

State Priorities

The state priorities listed in Education Code sections 52060 and 52066 can be categorized as specified below for planning purposes, however, school districts and county offices of education must address each of the state priorities in their LCAP. Charter schools must address the priorities in Education Code section 52060(d) that apply to the grade levels served, or the nature of the program operated, by the charter school.

A. Conditions of Learning:

***Basic:** degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d). (Priority 1)*

***Implementation of State Standards:** implementation of academic content and performance standards and English language development standards adopted by the state board for all pupils, including English learners. (Priority 2)*

***Course access:** pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable. (Priority 7)*

***Expelled pupils (for county offices of education only):** coordination of instruction of expelled pupils pursuant to Education Code section 48926. (Priority 9)*

***Foster youth (for county offices of education only):** coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records. (Priority 10)*

B. Pupil Outcomes:

***Pupil achievement:** performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of pupils that pass Advanced Placement exams with 3 or higher, share of pupils determined prepared for college by the Early Assessment Program. (Priority 4)*

Other pupil outcomes: *pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable. (Priority 8)*

C. Engagement:

Parental involvement: *efforts to seek parent input in decision making at the district and each schoolsite, promotion of parent participation in programs for unduplicated pupils and special need subgroups. (Priority 3)*

Pupil engagement: *school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates. (Priority 5)*

School climate: *pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness. (Priority 6)*

Section 1: Stakeholder Engagement

Meaningful engagement of parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, is critical to the LCAP and budget process. Education Code sections 52060(g), 52062 and 52063 specify the minimum requirements for school districts; Education Code sections 52066(g), 52068 and 52069 specify the minimum requirements for county offices of education, and Education Code section 47606.5 specifies the minimum requirements for charter schools. In addition, Education Code section 48985 specifies the requirements for translation of documents.

Instructions: Describe the process used to consult with parents, pupils, school personnel, local bargaining units as applicable, and the community and how this consultation contributed to development of the LCAP or annual update. Note that the LEA's goals, actions, services and expenditures related to the state priority of parental involvement are to be described separately in Section 2. In the annual update boxes, describe the stakeholder involvement process for the review, and describe its impact on, the development of the annual update to LCAP goals, actions, services, and expenditures.

Guiding Questions:

- 1) How have applicable stakeholders (e.g., parents and pupils, including parents of unduplicated pupils and unduplicated pupils identified in Education Code section 42238.01; community members; local bargaining units; LEA personnel; county child welfare agencies; county office of education foster youth services programs, court-appointed special advocates, and other foster youth stakeholders; community

organizations representing English learners; and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?

- 2) How have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) What information (e.g., quantitative and qualitative data/metrics) was made available to stakeholders related to the state priorities and used by the LEA to inform the LCAP goal setting process? How was the information made available?
- 4) What changes, if any, were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the LEA's engagement processes?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code sections 52062, 52068, and 47606.5, including engagement with representatives of parents and guardians of pupils identified in Education Code section 42238.01?
- 6) What specific actions were taken to consult with pupils to meet the requirements 5 CCR 15495(a)?
- 7) How has stakeholder involvement been continued and supported? How has the involvement of these stakeholders supported improved outcomes for pupils, including unduplicated pupils, related to the state priorities?

Involvement Process	Impact on LCAP
Migrant Family Input Meeting, April 28th, 2015 PAC (Parent Advisory Council) Input Meeting, May 12th, 2015 DLAC/ELAC input Meeting, May 14th, 2015 RMAC input meeting, May 21st, 2015 CSEA input meeting, April 21st, 2015 General Community input meetings, April 22nd, May 6th, May 12th, 2015 RTA/CTA input meeting, April 21st, 2015 Community Partners input meeting, April 22nd, 2015 *Note: at all meeting listed: PTA handouts on LCFF and LCAPP were presented to groups by administration. PowerPoint presentation was given by District's Superintendent to present goals and priorities. All questions were answered concerning the processes and timeline of the LCAPP. CBO presented financial data on LCFF concerning new funding formula, base revenue, concentration revenue, and supplemental revenue. **Note: All meetings had an agenda, sign-in form, minutes were taken, and materials were supplied for additional written input from groups including surveys and blank forms, in English and Spanish.	Added: Adult Education for English Language Learners Added: technology at the lower school grades improved to mirror middle school No Impact Concerned about Parks and Rec. Department and school's role (not added) No impact Added: Better intervention programs for EL students and low-income Purchase of Church Building and take over preschool (not added) Summer Food Program for community (not added) Added: Summer Food Program for Summer School Added: Additional Anti-Bullying program to be enhanced at all schools Added: More professional development time and equity at all schools/equal PLC time, PLC time not wasted. ED SPED program expanded to 3 classes. Take over Parks and Rec. management from water district (not added)

LCAPP Surveys were posted on the website as well as a survey was sent to all student addresses of record. Public Hearing, June 10th, 2015 Board Meeting Approval, June 17th, 2015	Added: Anti-Bullying programs Improved Technology for students After school internet access Mentorship program for 6th graders Community internet access (not added) No impact or changes Approved as written
Annual Update: At all meeting listed: PTA handouts on LCFF and LCAPP were presented to groups by administration. PowerPoint presentation was given by District's Superintendent to present goals and priorities. All questions were answered concerning the processes and timeline of the LCAPP. CBO presented financial data on LCFF concerning new funding formula, base revenue, concentration revenue, and supplemental revenue. All meetings had an agenda, sign-in form, minutes were taken, and materials were supplied for additional written input from groups including surveys and blank forms, in English and Spanish. Notes were taken on all comments and recorded by Administration.	Annual Update: Modifications from suggestions and comments from the above described input sessions and surveys included: Reprioritizing current actions and goals. Expansion of goals to include additional grades and additional action steps necessary to complete these tasks. Additional future funds moved to cultural and diversity training for all staff.

Section 2: Goals, Actions, Expenditures, and Progress Indicators

Instructions:

All LEAs must complete the LCAP and Annual Update Template each year. The LCAP is a three-year plan for the upcoming school year and the two years that follow. In this way, the program and goals contained in the LCAP align with the term of a school district and county office of education budget and multiyear budget projections. The Annual Update section of the template reviews progress made for each stated goal in the school year that is coming to a close, assesses the effectiveness of actions and services provided, and describes the changes made in the LCAP for the next three years that are based on this review and assessment.

Charter schools may adjust the table below to align with the term of the charter school's budget that is submitted to the school's authorizer pursuant to Education Code section 47604.33.

For school districts, Education Code sections 52060 and 52061, for county offices of education, Education Code sections 52066 and 52067, and for charter schools, Education Code section 47606.5 require(s) the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, to be achieved for each state priority as defined in 5 CCR 15495(i) and any local priorities; a description of the specific actions an LEA will take to meet the identified goals; a description of the expenditures required to implement the specific actions; and an annual update to include a review of progress towards the goals and describe any changes to the goals.

To facilitate alignment between the LCAP and school plans, the LCAP shall identify and incorporate school-specific goals related to the state and local priorities from the school plans submitted pursuant to Education Code section 64001. Furthermore, the LCAP should be shared with, and input requested from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, pupil advisory groups, etc.) to facilitate alignment between school-site and district-level goals and actions. An LEA may incorporate or reference actions described in other plans that are being undertaken to meet the goal.

Using the following instructions and guiding questions, complete a goal table (see below) for each of the LEA's goals. Duplicate and expand the fields as necessary.

Goal: Describe the goal:

When completing the goal tables, include goals for all pupils and specific goals for schoolsites and specific subgroups, including pupils with disabilities, both at the LEA level and, where applicable, at the schoolsite level. The LEA may identify which schoolsites and

subgroups have the same goals, and group and describe those goals together. The LEA may also indicate those goals that are not applicable to a specific subgroup or schoolsite.

Related State and/or Local Priorities: Identify the state and/or local priorities addressed by the goal by placing a check mark next to the applicable priority or priorities. The LCAP must include goals that address each of the state priorities, as defined in 5 CCR 15495(i), and any additional local priorities; however, one goal may address multiple priorities.

Identified Need: Describe the need(s) identified by the LEA that this goal addresses, including a description of the supporting data used to identify the need(s).

Schools: Identify the schoolsites to which the goal applies. LEAs may indicate “all” for all schools, specify an individual school or a subset of schools, or specify grade spans (e.g., all high schools or grades K-5).

Applicable Pupil Subgroups: Identify the pupil subgroups as defined in Education Code section 52052 to which the goal applies, or indicate “all” for all pupils.

Expected Annual Measurable Outcomes: For each LCAP year, identify and describe specific expected measurable outcomes for all pupils using, at minimum, the applicable required metrics for the related state priorities. Where applicable, include descriptions of specific expected measurable outcomes for schoolsites and specific subgroups, including pupils with disabilities, both at the LEA level and at the schoolsite level.

The metrics used to describe the expected measurable outcomes may be quantitative or qualitative, although the goal tables must address all required metrics for every state priority in each LCAP year. The required metrics are the specified measures and objectives for each state priority as set forth in Education Code sections 52060(d) and 52066(d). For the pupil engagement priority metrics, LEAs must calculate the rates specified in Education Code sections 52060(d)(5)(B), (C), (D) and (E) as described in the Local Control Accountability Plan and Annual Update Template Appendix, sections (a) through (d).

Actions/Services: For each LCAP year, identify all annual actions to be performed and services provided to meet the described goal. Actions may describe a group of services that are implemented to achieve the identified goal.

Scope of Service: Describe the scope of each action/service by identifying the schoolsites covered. LEAs may indicate “all” for all schools, specify an individual school or a subset of schools, or specify grade spans (e.g., all high schools or grades K-5). If supplemental and concentration funds are used to support the action/service, the LEA must identify if the scope of service is districtwide, schoolwide, countywide, or charterwide.

Pupils to be served within identified scope of service: For each action/service, identify the pupils to be served within the identified scope of service. If the action to be performed or the service to be provided is for all pupils, place a check mark next to "ALL."

For each action and/or service to be provided above what is being provided for all pupils, place a check mark next to the applicable unduplicated pupil subgroup(s) and/or other pupil subgroup(s) that will benefit from the additional action, and/or will receive the additional service. Identify, as applicable, additional actions and services for unduplicated pupil subgroup(s) as defined in Education Code section 42238.01, pupils redesignated fluent English proficient, and/or pupils subgroup(s) as defined in Education Code section 52052.

Budgeted Expenditures: For each action/service, list and describe budgeted expenditures for each school year to implement these actions, including where those expenditures can be found in the LEA's budget. The LEA must reference all fund sources for each proposed expenditure. Expenditures must be classified using the California School Accounting Manual as required by Education Code sections 52061, 52067, and 47606.5.

Guiding Questions:

- 1) What are the LEA's goal(s) to address state priorities related to "Conditions of Learning"?
- 2) What are the LEA's goal(s) to address state priorities related to "Pupil Outcomes"?
- 3) What are the LEA's goal(s) to address state priorities related to parent and pupil "Engagement" (e.g., parent involvement, pupil engagement, and school climate)?
- 4) What are the LEA's goal(s) to address any locally-identified priorities?
- 5) How have the unique needs of individual schoolsites been evaluated to inform the development of meaningful district and/or individual schoolsite goals (e.g., input from site level advisory groups, staff, parents, community, pupils; review of school level plans; in-depth school level data analysis, etc.)?
- 6) What are the unique goals for unduplicated pupils as defined in Education Code sections 42238.01 and subgroups as defined in section 52052 that are different from the LEA's goals for all pupils?
- 7) What are the specific expected measurable outcomes associated with each of the goals annually and over the term of the LCAP?
- 8) What information (e.g., quantitative and qualitative data/metrics) was considered/reviewed to develop goals to address each state or local priority?
- 9) What information was considered/reviewed for individual schoolsites?
- 10) What information was considered/reviewed for subgroups identified in Education Code section 52052?

- 11) What actions/services will be provided to all pupils, to subgroups of pupils identified pursuant to Education Code section 52052, to specific schools/sites, to English learners, to low-income pupils, and/or to foster youth to achieve goals identified in the LCAP?
- 12) How do these actions/services link to identified goals and expected measurable outcomes?
- 13) What expenditures support changes to actions/services as a result of the goal identified? Where can these expenditures be found in the LEA's budget?

GOAL 1:	Modification of facilities, staffing, technology which will limit access, document, activities, and monitor pupils/facilities for the purpose of increased student and staff safety with integration of emergency services.		Related State and/or Local Priorities: 1 ☒ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☒ 7 ☐ COE only: 9 ☐ 10 ☐ Local : Specify _____	
Identified Need : Improve Student and Staff Safety				
Goal Applies to: Schools: ALL				
Applicable Pupil Subgroups: ALL				
LCAP Year 1: 2015-16				
Expected Annual Measurable Outcomes:	District will demonstrate an increase of 10% in Safety Officer staffing at all schools and install video monitoring at 50% or more of its campuses. Through a survey of 250 employees, parents, and students the district will increase the average District score by .25 basis points from the previous year's safety survey. In addition, suspension rates for the district for violent offenses will be reduced by 5%.			
Actions/Services		Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1) District will purchase and install video monitoring systems at the middle and high schools. 2) Continuation of intervention program for at risk students. 3) Continuation of Family Therapist Services and Psychologist Services. 4) Continuation of Anger Regression Training program. 5) Continuation of Anti-Bullying campaigns.		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	\$553,500
1) District will hire a Sheriff Resource Officer. 2) District will hire 10 additional Safety Officers.		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	\$425,000

		__ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	
LCAP Year 2: 2016-17			
Expected Annual Measurable Outcomes:	District will install video monitoring at 100% of its schools. Through a survey of 250 employees, parents, and students the district will increase the average District score by .25 basis points from the previous year's safety survey. The District will decrease the number of suspensions for violent acts by 5%.		
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service Budgeted Expenditures
1)Continuation of Sheriff Resource Officer. 2)Continuation of increase in Safety Officers. 3)Continuation of intervention program for at risk students. 4)Continuation of Family Therapist Services and Psychologist Services. 5)Continuation of Anger Regression Training program. 6)Continuation of Anti-Bullying campaigns.		District wide	X_ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____
1)Install digital card ID monitoring systems at ALL Schools.		District wide	X_ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____
			__ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____
LCAP Year 3: 2017-18			

Expected Annual Measurable Outcomes:	District will install ID Card Entry Systems at 100% of its schools. Through a survey of 250 employees, parents, and students the district will increase the average District score by .25 basis points from the previous year's safety survey. The District will decrease the number of suspensions for violent acts by 5%.		
Actions/Services		Scope of Service	Pupils to be served within identified scope of service
1)Continuation of Sheriff Resource Officer. 2)Continuation of increase in Safety Officers. 3)Continuation of intervention program for at risk students. 4)Continuation of Family Therapist Services and Psychologist Services. 5)Continuation of Anger Regression Training program. 6)Continuation of Anti-Bullying campaigns.	District wide		Budgeted Expenditures \$815,000
			X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____
1) GPS student IDs	District wide		X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____
			Budgeted Expenditures \$300,000
			___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____

GOAL 2:	Increase/improve student scores on all bench mark and state tests as well as increase percentage of graduates' scores on college entrance exams along with graduation/promotion rates and decrease in retention rates.	Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 <u> </u> 4 <u>X</u> 5 <u>X</u> 6 <u> </u> 7 <u>X</u> 8 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>
Identified Need :	Improve Student Learning Outcomes	
Goal Applies to:	Schools: <u>ALL</u> Applicable Pupil Subgroups: <u>ALL</u>	
LCAP Year 1: 2015-16		
Expected Annual Measurable Outcomes:	District will demonstrate a 1% increase on all benchmark and state testing scores over the previous year. The District will decrease the number of college bound students who are required to take remedial Math or English by 5 percentage points over the previous year.	
Actions/Services	Scope of Service	Pupils to be served within identified scope of service
		Budgeted Expenditures
1) District will offer AV College classes . 2) High school will realign curriculum with UC and CSU colleges. 3) District will purchase new Math and Science texts. 4) High School will offer college readiness programs that will help students with college entrance exams. 5) High school will hire 2 additional college/career counselors. 6) Continuation of Elementary intervention program with EL focus. 7) Continuation of secondary schools intervention program with EL focus 8) Continuation of mentorship programs.	District wide	X <u>ALL</u> OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify) <u> </u>
1) SST and Resource Teachers hired (8)	District	X <u>ALL</u> \$650,000

2)CTE Classes Added with two new teachers 3)Continuation of AVID 4)Implementation of After School Intervention program with EL focus 5)Hire Middle School Counselor	wide	OR: ___Low Income pupils ___English Learners ___Foster Youth ___Redesignated fluent English proficient ___Other Subgroups:(Specify) _____
		___ALL OR: ___Low Income pupils ___English Learners ___Foster Youth ___Redesignated fluent English proficient ___Other Subgroups:(Specify) _____
LCAP Year 2: 2016-17		
Expected Annual Measurable Outcomes:	District will demonstrate a 1% increase on all benchmark and state testing scores over the previous year. The District will decrease the number of college bound students who are required to take remedial Math or English by 5 percentage points over the previous year.	
Actions/Services 1)District will offer AV College classes . 2)Continuation of college readiness programs that will help students with college entrance exams. 3)Continuation of 2 additional college/career counselors. 4)Continuation of Elementary intervention program with EL focus. 5)Continuation of secondary schools intervention program with EL focus. 6)Continuation of mentorship programs. 7)Continuation of SST & Resource Teachers 8) Continuation of expanded CTE 9)Continuation of AVID 10)Continuation of After School Intervention Program with EL focus 11)Continuation of Middle School Counselor	Scope of Service District wide	Pupils to be served within identified scope of service X ___ALL OR: ___Low Income pupils ___English Learners ___Foster Youth ___Redesignated fluent English proficient ___Other Subgroups:(Specify) _____ Budgeted Expenditures \$2,250,000

			__ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)____	
LCAP Year 3: 2017-18				
Expected Annual Measurable Outcomes:	District will demonstrate a 1% increase on all benchmark and state testing scores over the previous year. The District will decrease the number of college bound students who are required to take remedial Math or English by 5 percentage points over the previous year.			
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures	
1)Continuation of AV College classes . 2)Continuation of High School offering college readiness programs that will help students with college entrance exams. 3)Continuation of 2 additional college/career counselors. 4)Continuation of Elementary intervention program with EL focus. 5)Continuation of secondary schools intervention program with EL focus. 6)Continuation of mentorship programs. 7)Continuation of SST & Resource Teachers 8) Continuation of expanded CTE 9)Continuation of AVID 10)Continuation of After School Intervention Program with EL focus. 11)Continuation of Middle School Counselor	District wide	__X ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify)____	\$2,320,000	

GOAL 3:	Increase parent involvement and input in the district and student learning. Parent and student participation to enhance actions of the District that will improve students' social and emotional skills.	Related State and/or Local Priorities: 1 <u>X</u> 2 <u> </u> 3 <u>X</u> 4 <u>X</u> 5 <u>X</u> 6 <u>X</u> 7 <u> </u> 8 <u>X</u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>
Identified Need : Improve Parent and Student Engagement		
Goal Applies to: Schools: <u>ALL</u> Applicable Pupil Subgroups: <u>ALL</u>		
LCAP Year 1: 2015-16 The District will increase the number of communication contacts with parents by 25% over the previous school year. Through a survey of parents and students the district using a Likert Scale of 1-5 will increase the average District score by .25 from the previous year on questions concerning parent and family involvement.		
Expected Annual Measurable Outcomes:	Actions/Services	Scope of Service
1)Continuation of newsletter and marketing pieces		District wide
		Pupils to be served within identified scope of service <u>X</u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify) <u> </u>
		Budgeted Expenditures \$125,000
2)Hire a Communication's Officer 3)Revamp Website		District wide
		Pupils to be served within identified scope of service <u>X</u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify) <u> </u>
		Budgeted Expenditures \$170,000
		Pupils to be served within identified scope of service <u> </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups:(Specify) <u> </u>
		Budgeted Expenditures
LCAP Year 2: 2016-17		

Expected Annual Measurable Outcomes:	Through a survey of parents and students the district using a Likert Scale of 1-5 will increase the average District score by .25 from the previous year on questions concerning parent and family involvement.		
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service Budgeted Expenditures
1)Continuation of newsletter and marketing pieces 2)Continuation of Communication's Officer		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____
3)Add Website Portal		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____
			___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____
LCAP Year 3: 2017-18			
Expected Annual Measurable Outcomes:	Through a survey of parents and students the district using a Likert Scale of 1-5 will increase the average District score by .25 from the previous year on questions concerning parent and family involvement.		
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service Budgeted Expenditures
1)Continuation of newsletter and marketing pieces 2)Continuation of Communication's Officer 3)Continuation of Website Maintenance		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____

GOAL 4:	To increase the District's support of the community of Rosamond through additional programs and services that will improve students' quality of life	Related State and/or Local Priorities: 1__ 2__ 3__ 4__ 5__ 6__ 7__ 8__ X COE only: 9__ 10__ Local : Specify __	
Identified Need : Improve Students' Quality of Life in the Community			
Goal Applies to:		Schools: ALL	
		Applicable Pupil Subgroups: ALL	
LCAP Year 1: 2015-16			
Expected Annual Measurable Outcomes:	The District will increase the number of students in the After School District Programs by 15%.		
Actions/Services		Scope of Service	Budgeted Expenditures
1) District will build and open Westpark Field 2) Continuation of Pre-K Staffing. 3) Continuation of After School Programs. 4) Continuation of Free Meals		District wide	X ALL OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups: (Specify) __
1) Expansion of Adult Ed including EL focused classes 2) Expansion of AV College Class offerings to public		District wide	X ALL OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups: (Specify) __
			__ ALL OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups: (Specify) __
LCAP Year 2: 2016-17			

Expected Annual Measurable Outcomes:	The District will increase the number of participants in the Adult Education Program and AV College for Adults by 15%.			
Actions/Services		Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1) Continuation of Pre-K Staffing. 2)Continuation of After School Programs. 3)Continuation of Free Meals 4)Expansion of Adult Ed with EL focused classes 5)Expansion of AV College Class offerings to public		District wide	☒ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____	\$1,650,000
			☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____	
			☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____	
LCAP Year 3: 2017-18				
Expected Annual Measurable Outcomes:	The District will increase the number of participants in the Adult Education Program and AV College for Adults by 15%.			
Actions/Services		Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1) Continuation of Pre-K Staffing. 2)Continuation of After School Programs. 3)Continuation of Free Meals 4)Expansion of Adult Ed with EL focused classes.		District wide	☒ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups: (Specify) _____	\$1,750,000

5)Expansion of AV College Class offerings to public			
		__ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify) _____	
		__ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups: (Specify) _____	

GOAL 5:	Increase students' access to technology and integrate technology into the curriculum and student learning outcomes.		Related State and/or Local Priorities: 1__ 2__X__ 3__ 4__X__ 5__X__ 6__ 7__X__ 8__ COE only: 9__ 10__ Local : Specify _____	
Identified Need : Improve Students access to technology				
Goal Applies to: Schools: ALL				
Applicable Pupil Subgroups: ALL				
LCAP Year 1: 2015-16				
Expected Annual Measurable Outcomes:	All students in grades 6 through 12 will have 1:1 laptop devices with e-textbooks and internet access.			
Actions/Services		Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures
1)District will purchase 700 laptops with proper software for students at the high school and all teachers. 2)The District will improve IT infrastructure at the high school. 3)Laptop Training 4)Additional IT staff hired		District wide	X ALL OR: __ Low Income pupils __English Learners __ Foster Youth __Redesignated fluent English proficient __ Other Subgroups:(Specify) _____	\$1,200,000
5)New teacher laptops		District wide	X ALL OR: __ Low Income pupils __English Learners __ Foster Youth __Redesignated fluent English proficient __ Other Subgroups:(Specify) _____	\$125,000
			__ALL OR: __ Low Income pupils __English Learners __ Foster Youth __Redesignated fluent English proficient __ Other Subgroups:(Specify) _____	

LCAP Year 2: 2016-17					
Expected Annual Measurable Outcomes:	The district will increase the number of student computers by 25% over the previous year.				
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures		
1)District will purchase 200 projectors and interactive whiteboards with proper software for classes at all sites and 400 laptops. 2)The District will improve IT infrastructure at the elementary schools 3)Laptop Training 4)Additional IT staff hired	District wide	☒ ALL OR: ☐ Low income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____	\$2,125,000		
		☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____			
		☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____			
LCAP Year 3: 2017-18					
Expected Annual Measurable Outcomes:	The district will increase the number of student computers by 25% over the previous year.				
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures		

1) District will purchase 300 iPads for the Elementary Schools with learning software. 2) District will purchase 200 laptops for students. 3) Continuation of laptop training. 4) Continuation of IT staff 5) Replacement Laptops for year 1 implementation		___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	\$2,080,000
		___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	
		___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	

GOAL 6:	Improve classroom and learning environment through professional development and improved course development and curriculum alignment.	Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 <u> </u> 4 <u>X</u> 5 <u>X</u> 6 <u> </u> 7 <u>X</u> 8 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Identified Need : Improve learning conditions			
Goal Applies to: Schools: <u>ALL</u>			
Applicable Pupil Subgroups: <u>ALL</u>			
LCAP Year 1: 2015-16			
Expected Annual Measurable Outcomes:	The District will have 100% of the faculty properly credentialed for their teaching assignment.		
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service
1)Continuation of AVID training 2)Integration of Technology and Curriculum training for teachers. 3)District will maintain the number of minimum days of 18. 4)District will offer teachers credentialing assistance.		District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) ___
			Budgeted Expenditures \$1,000,000
			___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) ___
			___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) ___

LCAP Year 2: 2016-17					
Expected Annual Measurable Outcomes:	90% of teachers or greater will be trained in culturally relevant teaching practices and strategies for English Learners as well as other effective teaching strategies for a culturally diverse student body.				
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures	
1)Continuation of AVID training 2)Integration of Cultural Diversity training for teachers. 3)District will maintain the number of minimum days of 18. 4)District will offer teachers credentialing assistance.		District wide	☒ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____	\$1,000,000	
			☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____		
			☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups:(Specify) _____		
LCAP Year 3: 2017-18					
Expected Annual Measurable Outcomes:	100% of all teachers will be trained in the integration of curriculum and technology.				
	Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures	

1) Continuation of AVID training 2) Continuation of team teaching techniques and inverse classroom training for teachers. 3) District will maintain the number of minimum days of 18. 4) District will offer teachers credentialing assistance.	District wide	☒ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups: (Specify) _____	\$1,000,000
		☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups: (Specify) _____	
		☐ ALL OR: ☐ Low Income pupils ☐ English Learners ☐ Foster Youth ☐ Redesignated fluent English proficient ☐ Other Subgroups: (Specify) _____	

GOAL 7:	The District will expand its Special Education Services, Programs, and Resources		Related State and/or Local Priorities: 1 <u>X</u> 2 <u> </u> 3 <u> </u> 4 <u>X</u> 5 <u>X</u> 6 <u>X</u> 7 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Identified Need : Improve the availability of Special Education Services and Resources				
Goal Applies to: Schools: <u>ALL</u> Applicable Pupil Subgroups: <u>ALL</u>				
LCAP Year 1: 2015-16				
Expected Annual Measurable Outcomes:	The District will open an Emotionally Disturbed Student Program and identify at least 50% of the identified ED SPED Student population for enrollment in the program.			
Actions/Services	Scope of Service	Pupils to be served within identified scope of service	Budgeted Expenditures	
1) District will hire 3 SPED ED teachers 2) District will create ED program in separate site, 30 students max 3) District will hire 6 para-educators	District wide	X ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____	\$750,000	
		___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____		
		___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups:(Specify) _____		
LCAP Year 2: 2016-17				

		__ALL OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups: (Specify) _____
		__ALL OR: __ Low Income pupils __ English Learners __ Foster Youth __ Redesignated fluent English proficient __ Other Subgroups: (Specify) _____

Annual Update

Annual Update Instructions: For each goal in the prior year LCAP, review the progress toward the expected annual outcome(s) based on, at a minimum, the required metrics pursuant to Education Code sections 52060 and 52066. The review must include an assessment of the effectiveness of the specific actions. Describe any changes to the actions or goals the LEA will take as a result of the review and assessment. In addition, review the applicability of each goal in the LCAP.

Guiding Questions:

- 1) How have the actions/services addressed the needs of all pupils and did the provisions of those services result in the desired outcomes?
- 2) How have the actions/services addressed the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the provision of those actions/services result in the desired outcomes?
- 3) How have the actions/services addressed the identified needs and goals of specific school sites and were these actions/services effective in achieving the desired outcomes?
- 4) What information (e.g., quantitative and qualitative data/metrics) was examined to review progress toward goals in the annual update?
- 5) What progress has been achieved toward the goal and expected measurable outcome(s)? How effective were the actions and services in making progress toward the goal? What changes to goals, actions, services, and expenditures are being made in the LCAP as a result of the review of progress and assessment of the effectiveness of the actions and services?

- 6) What differences are there between budgeted expenditures and estimated actual annual expenditures? What were the reasons for any differences?

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

Original GOAL from prior year LCAP:	Modification of facilities, staffing, technology which will limit access, document, activities, and monitor pupils/facilities for the purpose of increased student and staff safety with integration of emergency services.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u> </u> 3 <u> </u> 4 <u> </u> 5 <u> </u> 6 <u>X</u> 7 <u> </u> 8 <u>X</u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Goal Applies to:	Schools: <u>ALL</u> Applicable Pupil Subgroups: <u>ALL</u>			
Expected Annual Measurable Outcomes:	District will reduce the number of suspensions for violence by 20% from the previous year. District will reduce the number of site access points to 1 which will be monitored by staff. The District will conduct a survey using a Likert Scale of at least 250 students and teachers to create a baseline for how safe they feel when on our campuses.	Actual Annual Measurable Outcomes:	Number of suspension for violence reduced by 36% Site Public Access Points reduced 1 at all sites Video Monitoring at 25% of campuses Survey completed	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
	Budgeted Expenditures			Estimated Actual Annual Expenditures
1)All locks on all access locations to all sites will be rekeyed. 2)District will conduct a survey from students, teachers, and parents on how safe our schools are. 3)Each school will develop an early intervention	\$184,400	1)All locks on all access locations to all sites will be rekeyed. Video Cameras installed at two sites 2)District will conduct a survey from students, teachers, and parents on how safe our schools are. 3)Each school will develop an early intervention		\$619,000

program to identify at risk students who have the propensity to commit or be a victim of violence. 4) District will hire family therapist with a Special Ed. teaching credential. Additional Psychologist Hired. 5) District will institute an Anger Regression Training program for students. 6) Each school site will institute an Anti-Bullying campaign/program.	program to identify at risk students who have the propensity to commit or be a victim of violence. 4) District will hire family therapist with a Special Ed. teaching credential. Additional Psychologist Hired. 5) District will institute an Anger Regression Training program for students. 6) Each school site will institute an Anti-Bullying campaign/program.
Scope of service: <u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify) _____	Scope of service: <u> X </u> ALL Districtwide OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify) _____
Scope of service: <u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify) _____	Scope of service: <u> X </u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient <u> </u> Other Subgroups: (Specify) _____
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?	Additional safety officer positions need to be created at each site. Lead safety officer position for each site should be created for better coordination. Video monitoring must be expanded at all sites. Sheriff's Resource Officer should be hired if available.

Original GOAL from prior year LCAP:	Increase/improve student scores on all bench mark and state tests as well as increase percentage of graduates' scores on college entrance exams along with graduation/promotion rates and decrease in retention rates.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 <u> </u> 4 <u>X</u> 5 <u>X</u> 6 <u> </u> 7 <u>X</u> 8 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Goal Applies to: Schools: <u>ALL</u>				
Applicable Pupil Subgroups: <u>ALL</u>				
Expected Annual Measurable Outcomes:	District will demonstrate a 1% increase on all benchmark and state test scores at all school sites from the previous year. The District will decrease the number of Kindergarten students being retained by 25%.	Actual Annual Measurable Outcomes:	Benchmark scores increased by 2.1% overall and over 1% at each site. Number of students decreased from 15 to 11 a 26.7% decrease.	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
	Budgeted Expenditures			Estimated Actual Annual Expenditures
1) District will hire 2 intervention teachers per Elementary school. 2) District will implement English and Math Intervention classes at both secondary schools. 3) District will implement new textbooks for language arts at each school. 4) Mentorship program implemented for 6 th graders and freshman through ASB.	\$547,000	1) District will hire 4 intervention teachers per Elementary school. 2) District will implement English and Math Intervention classes at both secondary schools. 3) District will implement new textbooks for language arts at each school. 4) Mentorship program implemented for 6 th graders and freshman through ASB.		\$1,740,000
Scope of service:	Districtwide	Scope of service:	Districtwide	
<u>X</u> ALL		<u>X</u> ALL		
OR:		OR:		
<u> </u> Low Income pupils <u> </u> English Learners		<u> </u> Low Income pupils <u> </u> English Learners		

__Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____		__Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____	
Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____		Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		SST and Resource teachers need to be added at all sites with at least one at each site assigned to SARB students. Additional textbooks needed at High School. College dual enrollment classes and Antelope Valley College center created at High School. Additional CTE courses are needed at High School.	

Original GOAL from prior year LCAP:	Increase parent involvement and input in the district and student learning. Parent and student participation to enhance actions of the District that will improve students' social and emotional skills.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u> </u> 3 <u>X</u> 4 <u>X</u> 5 <u>X</u> 6 <u>X</u> 7 <u> </u> 8 <u>X</u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Goal Applies to:	Schools: <u>ALL</u> Applicable Pupil Subgroups: <u>ALL</u>			
Expected Annual Measurable Outcomes:	The District will demonstrate a 10% increase in parent attendance to all PTO/PTA, Booster Clubs, and District Committees (ELAC/DLAC, etc.). The District will conduct a survey using the Likert Scale to create a baseline of how involved in the District parents feel they are.	Actual Annual Measurable Outcomes:	PTA/PTO/Booster participation increased by 8% ELAC/DLAC participation increased by 11% Site Committees increased by 4% Survey was completed	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
Budgeted Expenditures		Estimated Actual Annual Expenditures		
1)The District will start a District Newsletter designed to communicate to parents/families and students important information and will include invitations to join and participate in their student's school through volunteerism, parent groups, and committees.	\$10,450	1)The District will start a District Newsletter designed to communicate to parents/families and students important information and will include invitations to join and participate in their student's school through volunteerism, parent groups, and committees. \$135,000		
Scope of service:	Districtwide	Scope of service:	Districtwide	
<u>X</u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient		<u>X</u> ALL OR: <u> </u> Low Income pupils <u> </u> English Learners <u> </u> Foster Youth <u> </u> Redesignated fluent English proficient		

__Other Subgroups:(Specify) _____		__Other Subgroups:(Specify) _____	
Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____		Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify) _____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		A communications/marketing officer should be hired to coordinate messages, marketing, and website.	

Original GOAL from prior year LCAP:	To increase the District's support of the community of Rosamond through additional programs and services that will improve student's quality of life			Related State and/or Local Priorities: 1 <u>X</u> 2 <u> </u> 3 <u> </u> 4 <u> </u> 5 <u> </u> 6 <u>X</u> 7 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Goal Applies to:	Schools: <u>ALL</u>	Applicable Pupil Subgroups: <u>ALL</u>			
Expected Annual Measurable Outcomes:	The District will increase the number of students in the After School District Programs by 15%.		Actual Annual Measurable Outcomes:	Students participating in the After School Program increased by 28%	
LCAP Year: 2014-15					
Planned Actions/Services			Actual Actions/Services		
Budgeted Expenditures		Estimated Actual Annual Expenditures			
1) District will install 2 portable Pre-K classrooms at each elementary school. 2) District will create an advertising campaign designed to recruit 4 year-old Pre-K students. 3) District will hire 4 Pre-K teachers and 8 Para-educators. 4) The District will start a Pre-K program for 4 year olds. 5) Life Skills will be added to the District's Special Ed program. 6) District will market the After School Program to all students.		\$419,000		1) District will install 2 portable Pre-K classrooms at each elementary school. 2) District will create an advertising campaign designed to recruit 4 year-old Pre-K students. 3) District will hire 4 Pre-K teachers and 8 Para-educators. 4) The District will start a Pre-K program for 4 year olds. 5) Life Skills will be added to the District's Special Ed program. 6) District will market the After School Program to all students. 7) Free meals program created \$2,275,000	
Scope of service:	Districtwide		Scope of service:	Districtwide	

X_ALL OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups:(Specify)	X_ALL OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups:(Specify)
Scope of service: ALL OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups:(Specify)	Scope of service: ALL OR: Low Income pupils English Learners Foster Youth Redesignated fluent English proficient Other Subgroups:(Specify)
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?	Adult Education should be expanded. Access to AV College classes should be expanded for public.

Original GOAL from prior year LCAP:	Increase students' access to technology and integrate technology into the curriculum and student learning outcomes.		Related State and/or Local Priorities: 1__ 2_X 3__ 4_X 5_X 6__ 7_X 8__ COE only: 9__ 10__ Local : Specify ____	
Goal Applies to:		Schools: ALL	Applicable Pupil Subgroups: ALL	
Expected Annual Measurable Outcomes:	The district will increase the number of student computers in the District by at least 25%.	Actual Annual Measurable Outcomes:	Number of computers in the District increased by 70.5%	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
	Budgeted Expenditures	Estimated Actual Annual Expenditures		
1)District will expand its bandwidth to 300mbs. 2)District will install wireless access points at the middle school as well as improving infrastructure for wireless devices. 3)District will order 650 laptops for students at the middle school with appropriate software. 4)Laptop training.	\$630,000	1)District will expand its bandwidth to 300mbs. 2)District will install wireless access points at the middle school as well as improving infrastructure for wireless devices. 3)District will order 1650 laptops for students at the middle school with appropriate software. 4)Laptop training.		
Scope of service:	Districtwide	Scope of service:	Districtwide	
X_ALL		X_ALL		
OR:		OR:		
__Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)		__Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)		

Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____		Scope of service: __ALL OR: __Low Income pupils __English Learners __Foster Youth __Redesignated fluent English proficient __Other Subgroups:(Specify)_____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?	6th grade through 12th should all have 1:1 devices. New technology in all classrooms finished at secondary schools. Elementary schools should increase technology by 25% and new laptops for all teachers.		

Original GOAL from prior year LCAP:	Improve classroom and learning environment through professional development and improved course development and curriculum alignment.		Related State and/or Local Priorities: 1 <u>X</u> 2 <u>X</u> 3 <u> </u> 4 <u>X</u> 5 <u>X</u> 6 <u> </u> 7 <u>X</u> 8 <u> </u> COE only: 9 <u> </u> 10 <u> </u> Local : Specify <u> </u>	
Goal Applies to: Schools: <u>ALL</u>				
Applicable Pupil Subgroups: <u>ALL</u>				
Expected Annual Measurable Outcomes:	The district will increase the number of overall available professional development hours for teachers by 10%.	Actual Annual Measurable Outcomes:	The number of professional development hours in the District increased by 20 hours/50%	
LCAP Year: 2014-15				
Planned Actions/Services		Actual Actions/Services		
	Budgeted Expenditures	Estimated Actual Annual Expenditures		
1)District will institute 15 or more minimum days in its calendar for professional development. 2)District will conduct teacher training and professional development on minimum days. 3)District will purchase 38 high end laptops for middle school teachers with classroom management software.	\$140,000	1)District will institute 15 or more minimum days in its calendar for professional development. 2)District will conduct teacher training and professional development on minimum days. 3)District will purchase 38 high end laptops for secondary school teachers with classroom management software. 4) The District will institute AVID training at all school sites and attend the annual conference with teachers from every grade level and site.		
Scope of service:	Districtwide	Scope of service:		
<u>X</u> ALL		<u>X</u> ALL		
OR:		OR:		
<u> </u> Low Income pupils <u> </u> English Learners		<u> </u> Low Income pupils <u> </u> English Learners		
<u> </u> Foster Youth <u> </u> Redesignated fluent English proficient		<u> </u> Foster Youth <u> </u> Redesignated fluent English proficient		

___ Other Subgroups: (Specify) _____		___ Other Subgroups: (Specify) _____	
Scope of service: ___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____		Scope of service: ___ ALL OR: ___ Low Income pupils ___ English Learners ___ Foster Youth ___ Redesignated fluent English proficient ___ Other Subgroups: (Specify) _____	
What changes in actions, services, and expenditures will be made as a result of reviewing past progress and/or changes to goals?		Additional minimum days should be added to school schedule for PLC time. Continue all current trainings.	

Complete a copy of this table for each of the LEA's goals in the prior year LCAP. Duplicate and expand the fields as necessary.

Section 3: Use of Supplemental and Concentration Grant funds and Proportionality

A. In the box below, identify the amount of funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5).

Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496.

For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a schoolsite in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide

manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state and any local priority areas. (See 5 CCR 15496(b) for guidance.)

Total amount of Supplemental and Concentration grant funds calculated:	\$ 8,770,617
SKUSD is over 89% in its unduplicated student count with an expectation of it increasing each year to beyond 90%. The majority of the goals are aligned to help all students for efficiency purposes. Attempting to exclude less than 10% of students from LCAP resources and services would not be cost effective and drain unnecessary resources. Justification is based on this vast majority of our population is part of the unduplicated count and due to the geographical make up of our small community these students are spread equally through the District and school sites. Specific programs that are designed to target either ELL students, low income students, or both are listed separately in this plan however the portion of these programs also overlap with the remaining 10% of students and it would exponentially increase the overall cost to our programs and diminish school culture and climate which is one of the District's LCAP goals if we banned the small non-subgroup from participating.	

- B. In the box below, identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a).

Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

43.05	%
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Due to the high percentage of our unduplicated count the increase in services affect all students in the District. All supplemental and concentration funds have been expended towards new programs or the expansion of existing programs that target low income pupils, ELL students, or foster youth. General fund revenue continues to support programs put in place before LCFF. Current (14/15): \$2.7 million spent toward new services (increase is 11% totaling \$8.4 million of

expenditures for LCAP). Year 1 (15/16): \$500,000 spent toward additional new services (increase of 6% and total expenditures of \$8.8 million for LCAP). Year 2 (16/17): \$400,000 spent toward additional new services (increase of 4.6% and total expenditures of \$9.05 million for LCAP) Year 3 (17/18): \$400,000 spent toward additional new services (increase of 4.4% and total expenditures of \$9.4 million for LCAP).

LOCAL CONTROL AND ACCOUNTABILITY PLAN AND ANNUAL UPDATE APPENDIX

For the purposes of completing the LCAP in reference to the state priorities under Education Code sections 52060 and 52066, the following shall apply:

(a) "Chronic absenteeism rate" shall be calculated as follows:

(1) The number of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30) who are chronically absent where "chronic absentee" means a pupil who is absent 10 percent or more of the schooldays in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays.

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

(b) "Middle School dropout rate" shall be calculated as set forth in California Code of Regulations, title 5, section 1039.1.

(c) "High school dropout rate" shall be calculated as follows:

(1) The number of cohort members who dropout by the end of year 4 in the cohort where "cohort" is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.

(2) The total number of cohort members.

(3) Divide (1) by (2).

(d) "High school graduation rate" shall be calculated as follows:

(1) The number of cohort members who earned a regular high school diploma [or earned an adult education high school diploma or passed the California High School Proficiency Exam] by the end of year 4 in the cohort where "cohort" is defined as the number of first-time grade 9 pupils in year 1 (starting cohort) plus pupils who transfer in, minus pupils who transfer out, emigrate, or die during school years 1, 2, 3, and 4.

(2) The total number of cohort members.

(3) Divide (1) by (2).

(e) "Suspension rate" shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was suspended during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

(f) "Expulsion rate" shall be calculated as follows:

(1) The unduplicated count of pupils involved in one or more incidents for which the pupil was expelled during the academic year (July 1 – June 30).

(2) The unduplicated count of pupils with a primary, secondary, or short-term enrollment during the academic year (July 1 – June 30).

(3) Divide (1) by (2).

01-13-15 [California Department of Education]

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

FUND 01
GENERAL FUND

Expenditures by Object									
			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24,108,745.00	0.00	24,108,745.00	29,559,002.00	0.00	29,559,002.00	22.6%
2) Federal Revenue		8100-8299	0.00	2,709,932.00	2,709,932.00	64,224.00	2,035,230.00	2,099,454.00	-22.5%
3) Other State Revenue		8300-8599	820,845.00	824,570.00	1,645,415.00	2,711,393.00	371,163.00	3,082,556.00	87.3%
4) Other Local Revenue		8600-8799	323,918.00	1,407,448.00	1,731,366.00	115,000.00	1,435,000.00	1,550,000.00	-10.5%
5) TOTAL, REVENUES			25,253,508.00	4,941,950.00	30,195,458.00	32,449,619.00	3,841,393.00	36,291,012.00	20.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,638,280.00	3,091,583.00	12,729,863.00	10,929,569.00	2,545,101.00	13,474,670.00	5.9%
2) Classified Salaries		2000-2999	2,565,657.00	2,875,839.00	5,441,496.00	3,299,712.00	3,152,803.00	6,452,515.00	18.6%
3) Employee Benefits		3000-3999	5,350,723.00	2,072,112.00	7,422,835.00	5,699,529.00	2,030,348.00	7,729,877.00	4.1%
4) Books and Supplies		4000-4999	1,306,389.00	903,114.00	2,209,503.00	1,578,463.00	703,244.00	2,281,707.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	1,544,320.00	610,710.00	2,155,030.00	1,842,100.00	379,733.00	2,221,833.00	3.1%
6) Capital Outlay		6000-6999	15,000.00	0.00	15,000.00	157,000.00	0.00	157,000.00	946.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	130,000.00	130,000.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,893.00)	6,893.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,413,476.00	9,690,251.00	30,103,727.00	23,506,373.00	8,811,229.00	32,317,602.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,840,032.00	(4,748,301.00)	91,731.00	8,943,246.00	(4,969,836.00)	3,973,410.00	4231.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	(204,610.00)	0.00	(204,610.00)	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	575,323.00	0.00	575,323.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,313,316.00)	4,313,316.00	0.00	(5,063,063.00)	5,063,063.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,517,926.00)	4,313,316.00	(204,610.00)	(5,638,386.00)	5,063,063.00	(575,323.00)	181.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			322,106.00	(434,985.00)	(112,879.00)	3,304,860.00	93,227.00	3,398,087.00	-3110.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,667,091.76	972,950.97	3,640,042.73	2,989,197.76	537,965.97	3,527,163.73	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,667,091.76	972,950.97	3,640,042.73	2,989,197.76	537,965.97	3,527,163.73	-3.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,667,091.76	972,950.97	3,640,042.73	2,989,197.76	537,965.97	3,527,163.73	-3.1%
2) Ending Balance, June 30 (E + F1e)			2,989,197.76	537,965.97	3,527,163.73	6,294,057.76	631,192.97	6,925,250.73	96.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	19,929.25	0.00	19,929.25	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	841,938.97	841,938.97	0.00	631,192.97	631,192.97	-25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,953,768.51	(303,973.00)	2,649,795.51	6,294,057.76	0.00	6,294,057.76	137.5%

Expenditures by Object

Form

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,929,268.48	(4,169,791.72)	(240,523.24)				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	15,500.00	0.00	15,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	96,123.95	96,123.95				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	250,000.00	0.00	250,000.00				
6) Stores		9320	19,929.25	0.00	19,929.25				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,214,697.73	(4,073,667.77)	141,029.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,294,112.73	182,575.20	1,476,687.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,000,000.00	0.00	1,000,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,294,112.73	182,575.20	2,476,687.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,920,585.00	(4,256,242.97)	(2,335,657.97)				

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	15,596,875.00	0.00	15,596,875.00	20,208,276.00	0.00	20,208,276.00	29.6%
Education Protection Account State Aid - Current Year		8012	3,604,210.00	0.00	3,604,210.00	3,850,726.00	0.00	3,850,726.00	6.8%
State Aid - Prior Years		8019	32,374.00	0.00	32,374.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	38,189.00	0.00	38,189.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,243,186.00	0.00	5,243,186.00	4,950,000.00	0.00	4,950,000.00	-5.6%
Unsecured Roll Taxes		8042	474,562.00	0.00	474,562.00	550,000.00	0.00	550,000.00	15.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	101,807.00	0.00	101,807.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(975,018.00)	0.00	(975,018.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	1,502.00	0.00	1,502.00	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			24,117,687.00	0.00	24,117,687.00	29,559,002.00	0.00	29,559,002.00	22.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,942.00)	0.00	(8,942.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,108,745.00	0.00	24,108,745.00	29,559,002.00	0.00	29,559,002.00	22.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	467,790.00	467,790.00	0.00	449,967.00	449,967.00	-3.8%
Special Education Discretionary Grants		8182	0.00	37,320.00	37,320.00	0.00	59,549.00	59,549.00	59.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	152,039.00	152,039.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,582,739.00	1,582,739.00		1,173,792.00	1,173,792.00	-25.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		325,870.00	325,870.00		125,000.00	125,000.00	-61.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		42,699.00	42,699.00		20,000.00	20,000.00	-53.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		0.00	0.00		103,922.00	103,922.00	New
Vocational and Applied Technology Education	3500-3699	8290		42,572.00	42,572.00		43,000.00	43,000.00	1.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	58,903.00	58,903.00	64,224.00	60,000.00	124,224.00	110.9%
TOTAL, FEDERAL REVENUE			0.00	2,709,932.00	2,709,932.00	64,224.00	2,035,230.00	2,099,454.00	-22.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	278,197.00	0.00	278,197.00	2,171,393.00	0.00	2,171,393.00	680.5%
Lottery - Unrestricted and Instructional Materials		8560	397,648.00	115,609.00	513,257.00	395,000.00	110,202.00	505,202.00	-1.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		260,961.00	260,961.00		260,961.00	260,961.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		448,000.00	448,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	145,000.00	0.00	145,000.00	145,000.00	0.00	145,000.00	0.0%
TOTAL, OTHER STATE REVENUE			820,845.00	824,570.00	1,645,415.00	2,711,393.00	371,163.00	3,082,556.00	87.3%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	22,322.00	0.00	22,322.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	41,022.00	41,022.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	301,596.00	25,000.00	326,596.00	115,000.00	85,000.00	200,000.00	-38.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,341,426.00	1,341,426.00		1,350,000.00	1,350,000.00	0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			323,918.00	1,407,448.00	1,731,366.00	115,000.00	1,435,000.00	1,550,000.00	-10.5%
TOTAL, REVENUES			25,253,508.00	4,941,950.00	30,195,458.00	32,449,619.00	3,841,393.00	36,291,012.00	20.2%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,426,456.00	2,514,543.00	10,940,999.00	9,421,815.00	1,969,861.00	11,391,676.00	4.1%
Certificated Pupil Support Salaries		1200	39,150.00	472,240.00	511,390.00	50,354.00	472,240.00	522,594.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,172,674.00	104,000.00	1,276,674.00	1,357,400.00	103,000.00	1,460,400.00	14.4%
Other Certificated Salaries		1900	0.00	800.00	800.00	100,000.00	0.00	100,000.00	12400.0%
TOTAL, CERTIFICATED SALARIES			9,638,280.00	3,091,583.00	12,729,863.00	10,929,569.00	2,545,101.00	13,474,670.00	5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	32,255.00	1,297,199.00	1,329,454.00	111,290.00	1,433,459.00	1,544,749.00	16.2%
Classified Support Salaries		2200	795,500.00	794,730.00	1,590,230.00	874,370.00	946,782.00	1,821,152.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	357,320.00	184,000.00	541,320.00	403,712.00	187,349.00	671,061.00	24.0%
Clerical, Technical and Office Salaries		2400	1,010,082.00	278,850.00	1,288,932.00	1,435,027.00	128,116.00	1,563,143.00	21.3%
Other Classified Salaries		2900	370,500.00	321,060.00	691,560.00	395,313.00	457,097.00	852,410.00	23.3%
TOTAL, CLASSIFIED SALARIES			2,565,657.00	2,875,839.00	5,441,496.00	3,299,712.00	3,152,803.00	6,452,515.00	18.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	791,354.00	259,471.00	1,050,825.00	1,172,744.00	274,202.00	1,446,946.00	37.7%
PERS		3201-3202	293,317.00	314,216.00	607,533.00	389,917.00	373,465.00	763,382.00	25.7%
OASDI/Medicare/Alternative		3301-3302	280,962.00	340,600.00	621,562.00	411,116.00	285,062.00	696,178.00	12.0%
Health and Welfare Benefits		3401-3402	3,143,718.00	992,194.00	4,135,912.00	3,051,124.00	1,001,721.00	4,052,845.00	-2.0%
Unemployment Insurance		3501-3502	13,212.00	52,606.00	65,818.00	71,147.00	28,651.00	99,798.00	51.6%
Workers' Compensation		3601-3602	321,160.00	83,025.00	404,185.00	167,481.00	67,247.00	234,728.00	-41.9%
OPEB, Allocated		3701-3702	482,000.00	0.00	482,000.00	436,000.00	0.00	436,000.00	-9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,000.00	30,000.00	55,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,350,723.00	2,072,112.00	7,422,835.00	5,699,529.00	2,030,348.00	7,729,877.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	327,770.00	0.00	327,770.00	200,000.00	0.00	200,000.00	-39.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	192,619.00	852,495.00	1,045,114.00	478,463.00	703,244.00	1,181,707.00	13.1%
Noncapitalized Equipment		4400	786,000.00	50,619.00	836,619.00	900,000.00	0.00	900,000.00	7.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,306,389.00	903,114.00	2,209,503.00	1,578,463.00	703,244.00	2,281,707.00	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	80,520.00	33,153.00	113,673.00	102,000.00	38,736.00	140,736.00	23.8%
Dues and Memberships		5300	24,600.00	500.00	25,100.00	32,000.00	0.00	32,000.00	27.5%
Insurance		5400 - 5450	85,000.00	13,753.00	98,753.00	131,000.00	5,000.00	136,000.00	37.7%
Operations and Housekeeping Services		5500	824,000.00	58,000.00	882,000.00	835,000.00	13,500.00	848,500.00	-3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	43,000.00	61,500.00	82,900.00	63,000.00	145,900.00	137.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	384,700.00	461,904.00	846,604.00	554,200.00	259,497.00	813,697.00	-3.9%
Communications		5900	127,000.00	400.00	127,400.00	105,000.00	0.00	105,000.00	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,544,320.00	610,710.00	2,155,030.00	1,842,100.00	379,733.00	2,221,833.00	3.1%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	0.00	15,000.00	157,000.00	0.00	157,000.00	946.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	0.00	15,000.00	157,000.00	0.00	157,000.00	946.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	130,000.00	130,000.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	130,000.00	130,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,893.00)	6,893.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,893.00)	6,893.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,413,476.00	9,690,251.00	30,103,727.00	23,506,373.00	8,811,229.00	32,317,602.00	7.4%

Expenditures by Object									
			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	(204,610.00)	0.00	(204,610.00)	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(204,610.00)	0.00	(204,610.00)	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	575,323.00	0.00	575,323.00	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	575,323.00	0.00	575,323.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,313,316.00)	4,313,316.00	0.00	(5,063,063.00)	5,063,063.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,313,316.00)	4,313,316.00	0.00	(5,063,063.00)	5,063,063.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,517,926.00)	4,313,316.00	(204,610.00)	(5,638,386.00)	5,063,063.00	(575,323.00)	181.2%

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

FUND 11
ADULT EDUCATION

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,491.30	4,491.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,491.30	4,491.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,491.30	4,491.30	0.0%
2) Ending Balance, June 30 (E + F1e)			4,491.30	4,491.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,491.30	4,491.30	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,739.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			48,739.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			48,739.15		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

FUND 13
NUTRITION SERVICES

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,381,704.00	1,334,526.00	-3.4%
3) Other State Revenue		8300-8599	107,173.00	107,173.00	0.0%
4) Other Local Revenue		8600-8799	5,583.00	69,738.00	1149.1%
5) TOTAL, REVENUES			1,494,460.00	1,511,437.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	583,000.00	521,500.00	-10.5%
3) Employee Benefits		3000-3999	204,610.00	187,524.00	-8.4%
4) Books and Supplies		4000-4999	107,178.00	33,000.00	-69.2%
5) Services and Other Operating Expenditures		5000-5999	914,700.00	1,237,300.00	35.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,809,488.00	1,979,324.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(315,028.00)	(467,887.00)	48.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	204,610.00	575,323.00	181.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			204,610.00	575,323.00	181.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,418.00)	107,436.00	-197.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,163.06	(80,254.94)	-366.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,163.06	(80,254.94)	-366.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,163.06	(80,254.94)	-366.1%
2) Ending Balance, June 30 (E + F1e)			(80,254.94)	27,181.06	-133.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,499.76	0.00	-100.0%
Stores		9712	0.09	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,181.06	New
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	(82,754.79)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(106,621.07)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,499.76		
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	0.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(104,121.22)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	310,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			310,000.00		
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)			(414,121.22)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,334,526.00	1,334,526.00	0.0%
All Other Federal Revenue		8290	47,178.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,381,704.00	1,334,526.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	107,173.00	107,173.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			107,173.00	107,173.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,583.00	69,111.00	1137.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	627.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,583.00	69,738.00	1149.1%
TOTAL, REVENUES			1,494,460.00	1,511,437.00	1.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	465,000.00	521,500.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	70,000.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	48,000.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			583,000.00	521,500.00	-10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,483.00	44,614.00	-16.6%
OASDI/Medicare/Alternative		3301-3302	49,781.00	33,720.00	-32.3%
Health and Welfare Benefits		3401-3402	90,700.00	93,200.00	2.8%
Unemployment Insurance		3501-3502	5,141.00	256.00	-95.0%
Workers' Compensation		3601-3602	5,505.00	15,734.00	185.8%
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			204,610.00	187,524.00	-8.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	16,000.00	-20.0%
Noncapitalized Equipment		4400	67,178.00	15,000.00	-77.7%
Food		4700	20,000.00	2,000.00	-90.0%
TOTAL, BOOKS AND SUPPLIES			107,178.00	33,000.00	-69.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	3,700.00	48.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	13,500.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,000.00	19,000.00	35.7%
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	885,000.00	1,200,000.00	35.6%
Communications		5900	1,200.00	1,100.00	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			914,700.00	1,237,300.00	35.3%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,809,488.00	1,979,324.00	9.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	575,323.00	New
Other Authorized Interfund Transfers In		8919	204,610.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			204,610.00	575,323.00	181.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			204,610.00	575,323.00	181.2%

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FUND 14
DEF MAINTENANCE

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,567.67	1,567.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,567.67	1,567.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,567.67	1,567.67	0.0%
2) Ending Balance, June 30 (E + F1e)			1,567.67	1,567.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,567.67	1,567.67	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,572.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,572.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,572.59		

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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FUND 17
SPECIAL RESERVE

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	455.15	455.15	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455.15	455.15	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455.15	455.15	0.0%
2) Ending Balance, June 30 (E + F1e)			455.15	455.15	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	455.15	455.15	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	456.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			456.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			456.57		

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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FUND 21
BUILDING FUND

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,399,396.42	1,399,396.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,399,396.42	1,399,396.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,399,396.42	1,399,396.42	0.0%
2) Ending Balance, June 30 (E + F1e)			1,399,396.42	1,399,396.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,399,396.42	1,399,396.42	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	9,601,846.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,601,846.67		
.. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	55,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,000.00		
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)			9,546,846.67		

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			0.00	0.00	0.0%

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

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

Southern Kern Unified School District
2015/2016 Adopted Budget
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FUND 25
CAPITAL FACILITIES

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,500.00	0.00	-100.0%
5) TOTAL, REVENUES			254,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	222,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			254,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,012.98	229,012.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			229,012.98	229,012.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			229,012.98	229,012.98	0.0%
2) Ending Balance, June 30 (E + F1e)			229,012.98	229,012.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	229,012.98	229,012.98	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	310,002.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			310,002.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			310,002.06		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	250,000.00	0.00	-100.0%
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			254,500.00	0.00	-100.0%
TOTAL, REVENUES			254,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	7,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			32,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,100.00	0.00	-100.0%
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	83,400.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,500.00	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			254,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		0919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

FUND 35
SCHOOL FACILITIES

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	3,356,998.39	3,356,998.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,356,998.39	3,356,998.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,356,998.39	3,356,998.39	0.0%
2) Ending Balance, June 30 (E + F1e)			3,356,998.39	3,356,998.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,344,767.93	3,344,767.93	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	12,230.46	12,230.46	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	1,121,460.30		
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	1,115,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
2) TOTAL, ASSETS			2,236,460.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,236,460.30		

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

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

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

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

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

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

FUND 40
CAPITAL PROJECTS

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,013.10	249,013.10	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,013.10	249,013.10	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,013.10	249,013.10	0.0%
2) Ending Balance, June 30 (E + F1e)			249,013.10	249,013.10	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	249,013.10	249,013.10	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	55.63		
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	247,139.50		
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		
1) TOTAL, ASSETS			247,195.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			247,195.13		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/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%

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	0.0%
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%

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
Average Daily Attendance

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,024.70	3,024.70	3,024.70	3,117.53	3,117.53	3,117.53
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,024.70	3,024.70	3,024.70	3,117.53	3,117.53	3,117.53
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools -						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,024.70	3,024.70	3,024.70	3,117.53	3,117.53	3,117.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
Cash Flow

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
A. BEGINNING CASH		1,420,871.00	3,324,097.00	3,300,547.00	4,617,339.00	5,077,160.00	3,370,224.00	4,975,204.00	3,478,101.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,690,369.00	2,690,369.00	3,444,700.00	2,690,369.00		754,330.00	1,076,148.00	2,092,526.00
Property Taxes	8020-8079	67,283.00	54,579.00	392,534.00	304,883.00	55,586.00	3,123,304.00	(285,426.00)	205,295.00
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	18,709.00	14,461.00	47,761.00	8,666.00	34,968.00	818,389.00	3,608.00	69,757.00
Other State Revenue	8300-8599	6,872.00	501,324.00	531,720.00	8,198.00	931,327.00	32,828.00	410,302.00	3,101.00
Other Local Revenue	8600-8799	7,968.00	78,274.00	83,951.00	161,059.00	124,399.00	134,696.00	130,245.00	128,642.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		2,791,201.00	3,339,007.00	4,500,666.00	3,173,175.00	1,146,280.00	4,863,547.00	1,334,877.00	2,499,321.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	115,396.00	1,132,089.00	1,147,080.00	1,147,174.00	1,197,748.00	1,264,632.00	1,215,514.00	1,185,282.00
Classified Salaries	2000-2999	220,926.00	525,811.00	569,087.00	550,687.00	576,857.00	566,821.00	562,407.00	564,377.00
Employee Benefits	3000-3999	406,344.00	671,494.00	625,194.00	704,958.00	742,008.00	641,128.00	635,653.00	684,745.00
Books and Supplies	4000-4999	1,309.00	805,053.00	537,688.00	173,377.00	139,864.00	82,497.00	142,271.00	95,310.00
Services	5000-5999	144,000.00	193,177.00	288,932.00	137,158.00	196,799.00	145,159.00	275,035.00	188,201.00
Capital Outlay	6000-6599		34,933.00						97,519.00
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629			15,893.00	0.00	0.00	558,330.00	1,100.00	
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		887,975.00	3,362,557.00	3,183,874.00	2,713,354.00	2,853,216.00	3,258,567.00	2,831,980.00	2,815,434.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,903,226.00	(23,550.00)	1,316,792.00	459,821.00	(1,706,936.00)	1,604,980.00	(1,497,103.00)	(316,113.00)
F. ENDING CASH (A + E)		3,324,097.00	3,300,547.00	4,617,339.00	5,077,160.00	3,370,224.00	4,975,204.00	3,478,101.00	3,161,988.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Cashflow Worksheet - Budget Year (1)

15 63776 0000000
Form CASH

ESTIMATES THROUGH THE MONTH OF	Object	June					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	3,161,988.00	4,322,425.00	6,617,541.00	5,862,268.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources	8010-8019							
Principal Apportionment	8020-8079	2,961,718.00	2,092,526.00	2,092,526.00	1,473,421.00		24,059,002.00	24,059,002.00
Property Taxes	8080-8099	104,814.00	2,024,503.00	(547,356.00)	1.00		5,500,000.00	5,500,000.00
Miscellaneous Funds	8100-8299	458,587.00	221,139.00	1,318.00	402,091.00		0.00	0.00
Federal Revenue	8300-8599	15,205.00	579,732.00	60,046.00	1,901.00		2,099,454.00	2,099,454.00
Other State Revenue	8600-8799	335,012.00	9,582.00	267,060.00	89,112.00		3,082,556.00	3,082,556.00
Other Local Revenue	8910-8929						1,550,000.00	1,550,000.00
Interfund Transfers In	8930-8979						0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS		3,875,336.00	4,927,482.00	1,873,534.00	1,966,526.00	0.00	36,291,012.00	36,291,012.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	1,257,890.00	1,219,359.00	1,175,826.00	1,416,680.00		13,474,670.00	13,474,670.00
Classified Salaries	2000-2999	568,697.00	593,913.00	550,095.00	602,837.00		6,452,515.00	6,452,515.00
Employee Benefits	3000-3999	655,839.00	655,691.00	653,703.00	653,120.00		7,729,877.00	7,729,877.00
Books and Supplies	4000-4999	76,938.00	64,556.00	87,587.00	75,257.00		2,281,707.00	2,281,707.00
Services	5000-5999	130,987.00	98,847.00	161,656.00	261,942.00		2,221,833.00	2,221,833.00
Capital Outlay	6000-6599	24,548.00					157,000.00	157,000.00
Other Outgo	7000-7499						0.00	0.00
Interfund Transfers Out	7600-7629						575,323.00	575,323.00
All Other Financing Uses	7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		2,714,899.00	2,632,368.00	2,628,887.00	3,009,836.00	0.00	32,892,925.00	32,892,925.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199						0.00	0.00
Accounts Receivable	9200-9299						0.00	0.00
Due From Other Funds	9310						0.00	0.00
Stores	9320						0.00	0.00
Prepaid Expenditures	9330						0.00	0.00
Other Current Assets	9340						0.00	0.00
Deferred Outflows of Resources	9490						0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599					0.00	0.00	0.00
Due To Other Funds	9610						0.00	0.00
Current Loans	9640						0.00	0.00
Unearned Revenues	9650						0.00	0.00
Deferred Inflows of Resources	9690						0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing	9910						0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00		0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,160,437.00	2,295,116.00	(755,273.00)	(1,043,310.00)	0.00	3,398,087.00	3,398,087.00
F. ENDING CASH (A + E)		4,322,425.00	6,617,541.00	5,862,268.00	4,818,958.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							4,818,958.00	

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
Budget Certification

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 3082 Glendower St Rosamond CA

Date: June 17, 2015

Place: 3082 Glendower St Rosamond CA

Date: June 10, 2015

Time: 07:00 PM

Adoption Date: June 17, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Peter VanBuskirk

Telephone: 661-256-5000

Title: CBO

E-mail: pvanbuskirk@skisd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
WC Certification

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

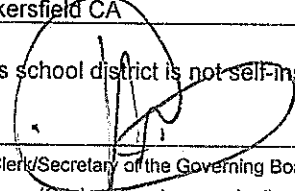
(X) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

SISC JPA

Bakersfield CA

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

Signed


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

Date of Meeting: 7/15/15

For additional information on this certification, please contact:

Name: Peter VanBuskirk

Title: CBO

Telephone: 661-256-5000 x1125

E-mail: pvanbuskirk@skusd.k12.ca.us

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Supplemental Forms
Current Expense Formula

PART I - 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.
Certificated Salaries	13,474,670.00	301	0.00	303	13,474,670.00	305	33,240.00		307	13,441,430.00	309
2000 - Classified Salaries	6,452,515.00	311	0.00	313	6,452,515.00	315	1,052,861.00		317	5,399,654.00	319
3000 - Employee Benefits (Excluding 3800)	7,729,877.00	321	436,000.00	323	7,293,877.00	325	425,688.00		327	6,868,189.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,281,707.00	331	0.00	333	2,281,707.00	335	822,463.00		337	1,459,244.00	339
5000 - Services . . . & 7300 - Indirect Costs	2,221,833.00	341	4,000.00	343	2,217,833.00	345	187,900.00		347	2,029,933.00	349
TOTAL					31,720,602.00	365			TOTAL	29,198,450.00	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	11,391,676.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,544,749.00	380
3. STRS.		3101 & 3102	1,210,692.00	382
4. PERS.		3201 & 3202	182,958.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	283,718.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Pension Plans).		3401 & 3402	2,206,326.00	385
7. Unemployment Insurance.		3501 & 3502	63,891.00	390
8. Workers' Compensation Insurance.		3601 & 3602	152,696.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			17,036,706.00	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).			0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			17,036,706.00	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.			58.35%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

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 exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.35%
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).	29,198,450.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Supplemental Forms
Indirect Cost Rate

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 903,984.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 24,208,210.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

.. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,291,773.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	141,947.35
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
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,433,720.35
9. Carry-Forward Adjustment (Part IV, Line F)	209,120.43
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,642,840.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,417,197.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,419,519.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,169,857.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	424,900.00
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)	429,922.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,663,611.65
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
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,809,488.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	30,334,494.65
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	
	4.73%
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)	
	5.42%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,433,720.35</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(38,521.18)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.91%) times Part III, Line B18); zero if negative	<u>209,120.43</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.2%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>209,120.43</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>209,120.43</u>

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
Multi Year Project

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,559,002.00	7.68%	31,830,525.00	6.06%	33,759,286.00
2. Federal Revenues	8100-8299	2,099,454.00	0.03%	2,100,000.00	0.00%	2,100,000.00
3. Other State Revenues	8300-8599	3,082,556.00	-58.39%	1,282,556.00	0.00%	1,282,556.00
4. Other Local Revenues	8600-8799	1,550,000.00	-3.23%	1,500,000.00	0.00%	1,500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,291,012.00	1.16%	36,713,081.00	5.25%	38,641,842.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,474,670.00		13,874,670.00
b. Step & Column Adjustment				200,000.00		200,000.00
c. Cost-of-Living Adjustment				200,000.00		100,000.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,474,670.00	2.97%	13,874,670.00	2.16%	14,174,670.00
2. Classified Salaries						
a. Base Salaries				6,452,515.00		6,747,515.00
b. Step & Column Adjustment				135,000.00		145,000.00
c. Cost-of-Living Adjustment				160,000.00		20,000.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,452,515.00	4.57%	6,747,515.00	2.45%	6,912,515.00
3. Employee Benefits	3000-3999	7,729,877.00	2.20%	7,900,000.00	1.27%	8,000,000.00
4. Books and Supplies	4000-4999	2,281,707.00	4.75%	2,390,000.00	0.00%	2,390,000.00
5. Services and Other Operating Expenditures	5000-5999	2,221,833.00	15.67%	2,570,000.00	0.00%	2,570,000.00
6. Capital Outlay	6000-6999	157,000.00	27.39%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	575,323.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,892,925.00	2.40%	33,682,185.00	1.68%	34,247,185.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,398,087.00		3,030,896.00		4,394,657.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,527,163.73		6,925,250.73		9,956,146.73
2. Ending Fund Balance (Sum lines C and D1)		6,925,250.73		9,956,146.73		14,350,803.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	631,192.97		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,294,057.76		9,956,146.73		14,350,803.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,925,250.73		9,956,146.73		14,350,803.73

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,294,057.76		15,060,918.76		25,376,540.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(5,104,772.03)		(11,025,737.03)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,294,057.76		9,956,146.73		14,350,803.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.13%		29.56%		41.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		3,117.53		3,165.53		3,213.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		32,892,925.00		33,682,185.00		34,247,185.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		32,892,925.00		33,682,185.00		34,247,185.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		986,787.75		1,010,465.55		1,027,415.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		986,787.75		1,010,465.55		1,027,415.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	29,559,002.00	7.68%	31,830,525.00	6.06%	33,759,286.00
2. Federal Revenues	8100-8299	64,224.00	0.00%	64,224.00	0.00%	64,224.00
3. Other State Revenues	8300-8599	2,711,393.00	-66.39%	911,393.00	0.00%	911,393.00
4. Other Local Revenues	8600-8799	115,000.00	0.00%	115,000.00	0.00%	115,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,063,063.00)	-100.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		27,386,556.00	20.21%	32,921,142.00	5.86%	34,849,903.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,929,569.00		11,229,569.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				150,000.00		100,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,929,569.00	2.74%	11,229,569.00	2.23%	11,479,569.00
2. Classified Salaries						
a. Base Salaries				3,299,712.00		3,474,712.00
b. Step & Column Adjustment				75,000.00		80,000.00
c. Cost-of-Living Adjustment				100,000.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,299,712.00	5.30%	3,474,712.00	2.30%	3,554,712.00
3. Employee Benefits	3000-3999	5,699,529.00	1.76%	5,800,000.00	0.86%	5,850,000.00
4. Books and Supplies	4000-4999	1,578,463.00	1.36%	1,600,000.00	0.00%	1,600,000.00
5. Services and Other Operating Expenditures	5000-5999	1,842,100.00	0.43%	1,850,000.00	0.00%	1,850,000.00
6. Capital Outlay	6000-6999	157,000.00	27.39%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	575,323.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,081,696.00	0.30%	24,154,281.00	1.57%	24,534,281.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,304,860.00		8,766,861.00		10,315,622.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,989,197.76		6,294,057.76		15,060,918.76
2. Ending Fund Balance (Sum lines C and D1)		6,294,057.76		15,060,918.76		25,376,540.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	6,294,057.76		15,060,918.76		25,376,540.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,294,057.76		15,060,918.76		25,376,540.76

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,294,057.76		15,060,918.76		25,376,540.76
(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)		6,294,057.76		15,060,918.76		25,376,540.76
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.						
The most significant change in revenues are the LCFF calculations. The federal and state revenues are expected to be consistent with the exception of the one time mandate block grant funding for the 15/16 year. The current labor contracts have a 3% increase and 16/17 and there are no salary increases negotiated beyond that. There is an expectation from management that a consistent review of position control data will yield minor employee reductions or realignemnts. The H&W expense will increase only be slightl as their are plans to start requiring employee contributions.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,035,230.00	0.03%	2,035,776.00	0.00%	2,035,776.00
3. Other State Revenues	8300-8599	371,163.00	0.00%	371,163.00	0.00%	371,163.00
4. Other Local Revenues	8600-8799	1,435,000.00	-3.48%	1,385,000.00	0.00%	1,385,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,063,063.00	-100.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		8,904,456.00	-57.42%	3,791,939.00	0.00%	3,791,939.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,545,101.00		2,645,101.00
b. Step & Column Adjustment				50,000.00		50,000.00
c. Cost-of-Living Adjustment				50,000.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,545,101.00	3.93%	2,645,101.00	1.89%	2,695,101.00
2. Classified Salaries						
a. Base Salaries				3,152,803.00		3,272,803.00
b. Step & Column Adjustment				60,000.00		65,000.00
c. Cost-of-Living Adjustment				60,000.00		20,000.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,152,803.00	3.81%	3,272,803.00	2.60%	3,357,803.00
3. Employee Benefits	3000-3999	2,030,348.00	3.43%	2,100,000.00	2.38%	2,150,000.00
4. Books and Supplies	4000-4999	703,244.00	12.34%	790,000.00	0.00%	790,000.00
5. Services and Other Operating Expenditures	5000-5999	379,733.00	89.61%	720,000.00	0.00%	720,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,811,229.00	8.13%	9,527,904.00	1.94%	9,712,904.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		93,227.00		(5,735,965.00)		(5,920,965.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		537,965.97		631,192.97		(5,104,772.03)
2. Ending Fund Balance (Sum lines C and D1)		631,192.97		(5,104,772.03)		(11,025,737.03)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	631,192.97				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(5,104,772.03)		(11,025,737.03)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		631,192.97		(5,104,772.03)		(11,025,737.03)

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

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
No Child Left Behind MOE

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	30,103,727.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,066,601.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	15,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	315,028.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,337,154.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,024.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,037.97
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	25,414,593.09	8,821.91
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	25,414,593.09	8,821.91
B. Required effort (Line A.2 times 90%)	22,873,133.78	7,939.72
C. Current year expenditures (Line I.E and Line II.B)	27,337,154.00	9,037.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Supplemental Forms
Interfund Activities

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

15 63776 000000
Form SIA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	575,323.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					575,323.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
ARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	575,323.00	575,323.00		

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Prior Year (2012-13)	2,874.00	2,873.55	0.0%	Met
Second Prior Year (2013-14)	2,886.00	2,886.35	N/A	Met
First Prior Year (2014-15)	2,966.00	3,024.70	N/A	Met
Budget Year (2015-16)	3,117.53			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		2,873	3,035	N/A	Met
Second Prior Year (2013-14)		2,866	3,011	N/A	Met
First Prior Year (2014-15)		3,049	3,043	0.2%	Met
Budget Year (2015-16)		3,238			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	2,874	3,035	94.7%
Second Prior Year (2013-14)	2,886	3,011	95.8%
First Prior Year (2014-15)	3,025	3,043	99.4%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	3,118	3,238	96.3%	Met
1st Subsequent Year (2016-17)	3,166	3,259	97.1%	Met
2nd Subsequent Year (2017-18)	3,214	3,309	97.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

LCFF Target (Reference Only)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
33,891,943.00	34,941,579.00	36,325,371.00

Step 1 - Change in Population

- a. ADA (Funded)
(Form A, lines A6 and C4)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
3,024.70	3,117.53	3,165.53	3,213.53
	3,024.70	3,117.53	3,165.53
	92.83	48.00	48.00
	3.07%	1.54%	1.52%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
- b1. COLA percentage (if district is at target) Not Applicable
- b2. COLA amount (proxy for purposes of this criterion) Not Applicable
- c. Gap Funding (if district is not at target)
- d. Economic Recovery Target Funding
(current year increment)
- e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)
- f. Percent Change Due to Funding Level
(Step 2e divided by Step 2a)

24,004,788.00	29,599,002.00	31,830,525.00
0.00	0.00	0.00
4,901,802.00	1,858,681.00	1,487,762.00
0.00	0.00	0.00
4,901,802.00	1,858,681.00	1,487,762.00
20.42%	6.28%	4.67%

**Step 3 - Total Change in Population and Funding Level
(Step 1d plus Step 2f)**

23.49%	7.82%	6.19%
22.49% to 24.49%	6.82% to 8.82%	5.19% to 7.19%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,884,228.00	5,500,000.00	5,500,000.00	5,500,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	24,085,313.00	29,559,002.00	31,830,525.00	33,759,286.00
District's Projected Change in LCFF Revenue:		22.73%	7.68%	6.06%
LCFF Revenue Standard:		22.49% to 24.49%	6.82% to 8.82%	5.19% to 7.19%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	13,640,642.06	15,374,763.61	88.7%
Second Prior Year (2013-14)	16,200,914.82	18,751,983.60	86.4%
First Prior Year (2014-15)	17,554,660.00	20,413,476.00	86.0%
	Historical Average Ratio:		87.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	19,928,810.00	23,506,373.00	84.8%	Met
1st Subsequent Year (2016-17)	20,504,281.00	24,154,281.00	84.9%	Met
2nd Subsequent Year (2017-18)	20,884,281.00	24,534,281.00	85.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	23.49%	7.82%	6.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	13.49% to 33.49%	-2.18% to 17.82%	-3.81% to 16.19%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	18.49% to 28.49%	2.82% to 12.82%	1.19% to 11.19%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	2,709,932.00		
Budget Year (2015-16)	2,099,454.00	-22.53%	Yes
1st Subsequent Year (2016-17)	2,100,000.00	0.03%	Yes
2nd Subsequent Year (2017-18)	2,100,000.00	0.00%	Yes

Explanation:
(required if Yes)

The Federal revenue estimate in 14/15 is using deferred revenues for Title I and II to support particular educational programs. These prior year revenues will be exhausted in 14/15. Going forward, the Federal revenue estimates are based on the Title I estimate for 15/16 which has a 7% reduction. The following years are estimated at a flat volume.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	1,645,415.00		
Budget Year (2015-16)	3,082,556.00	87.34%	Yes
1st Subsequent Year (2016-17)	1,282,556.00	-58.39%	Yes
2nd Subsequent Year (2017-18)	1,282,556.00	0.00%	Yes

Explanation:
(required if Yes)

The 15/16 includes the one time mandate cost recovery estimated at \$1.8MM for SKUSD. This is only one time funding so following years do not reflect this revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	1,731,366.00		
Budget Year (2015-16)	1,550,000.00	-10.48%	Yes
1st Subsequent Year (2016-17)	1,500,000.00	-3.23%	Yes
2nd Subsequent Year (2017-18)	1,500,000.00	0.00%	Yes

Explanation:
(required if Yes)

The local revenue estimates are slightly conservative.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	2,209,503.00		
Budget Year (2015-16)	2,281,707.00	3.27%	Yes
1st Subsequent Year (2016-17)	2,390,000.00	4.75%	No
2nd Subsequent Year (2017-18)	2,390,000.00	0.00%	Yes

Explanation:
(required if Yes)

Books and supplies variance is only \$108,000 which is estimated to support pass through grant programs in 16/17.

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

Prior Year (2014-15)
Budget Year (2015-16)
1st Subsequent Year (2016-17)
2nd Subsequent Year (2017-18)

2,155,030.00		
2,221,833.00	3.10%	Yes
2,570,000.00	15.67%	Yes
2,570,000.00	0.00%	Yes

Explanation:
(required if Yes)

SKUSD will continue utilizing outside vendors for supplemental services and other student support.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	6,086,713.00		
Budget Year (2015-16)	6,732,010.00	10.60%	Not Met
1st Subsequent Year (2016-17)	4,882,556.00	-27.47%	Not Met
2nd Subsequent Year (2017-18)	4,882,556.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	4,364,533.00		
Budget Year (2015-16)	4,503,540.00	3.18%	Not Met
1st Subsequent Year (2016-17)	4,960,000.00	10.14%	Met
2nd Subsequent Year (2017-18)	4,960,000.00	0.00%	Met

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

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

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

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

The Federal revenue estimate in 14/15 is using deferred revenues for Title I and II to support particular educational programs. These prior year revenues will be exhausted in 14/15. Going forward, the Federal revenue estimates are based on the Title I estimate for 15/16 which has a 7% reduction. The following years are estimated at a flat volume.

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

The 15/16 includes the one time mandate cost recovery estimated at \$1.8MM for SKUSD. This is only one time funding so following years do not reflect this revenue.

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

The local revenue estimates are slightly conservative.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Books and supplies variance is only \$108,000 which is estimated to support pass through grant programs in 16/17.

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

SKUSD will continue utilizing outside vendors for supplemental services and other student support.

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

No

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

32,892,925.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
32,892,925.00	986,787.75	1,145,315.00	Met

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,972,828.07	2,631,662.51	2,953,768.51
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.68)	0.00	(303,973.00)
d. Available Reserves (Lines 1a through 1c)	3,972,827.39	2,631,662.51	2,649,795.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	22,254,230.10	27,367,836.82	30,103,727.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	22,254,230.10	27,367,836.82	30,103,727.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	17.9%	9.6%	8.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.0%	3.2%	2.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(305,167.47)	15,476,763.61	2.0%	Met
Second Prior Year (2013-14)	(2,789,772.16)	18,767,383.60	14.9%	Not Met
First Prior Year (2014-15)	322,106.00	20,413,476.00	N/A	Met
Budget Year (2015-16) (Information only)	3,304,860.00	24,081,696.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	4,066,234.00	4,305,493.39	N/A		Met
Second Prior Year (2013-14)	400,326.00	5,456,863.92	N/A		Met
First Prior Year (2014-15)	2,953,768.00	2,667,091.76	9.7%		Not Met
Budget Year (2015-16) (Information only)	2,989,197.76				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	3,118	3,165	3,213
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.

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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	32,892,925.00	33,682,185.00	34,247,185.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	32,892,925.00	33,682,185.00	34,247,185.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	986,787.75	1,010,465.55	1,027,415.55
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	986,787.75	1,010,465.55	1,027,415.55

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

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

Status:

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00		
0.00		
6,294,057.76	15,060,918.76	25,376,540.76
0.00	(5,104,772.03)	(11,025,737.03)
0.00		
0.00		
0.00		
6,294,057.76	9,956,146.73	14,350,803.73
19.13%	29.56%	41.90%
986,787.75	1,010,465.55	1,027,415.55
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(4,313,316.00)			
Budget Year (2015-16)	(5,063,063.00)	749,747.00	17.4%	Not Met
1st Subsequent Year (2016-17)	(5,063,063.00)	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	(5,063,063.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)				
Budget Year (2015-16)	0.00	0.00	0.0%	Not Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)				
Budget Year (2015-16)	575,323.00	575,323.00	New	Not Met
1st Subsequent Year (2016-17)	0.00	(575,323.00)	-100.0%	Not Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The General Fund contributions for SPED, ASES, Fund 13, and Title I activities are considered in the SKUSD LCAP plans. These additional needs are part of the increased funding and programs SKUSD has planned.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The General Fund contributions for SPED, ASES, Fund 13, and Title I activities are considered in the SKUSD LCAP plans. These additional needs are part of the increased funding and programs SKUSD has planned.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The General Fund contributions for SPED, ASES, Fund 13, and Title I activities are considered in the SKUSD LCAP plans. These additional needs are part of the increased funding and programs SKUSD has planned.

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

Project Information:
(required if YES)

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.

¹ 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.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

No

2. 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.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

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

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?

n/a

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

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

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

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

12,761,000.00

12,761,000.00

Actuarial

Jul 01, 2013

5. OPEB Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1,464,885.00	1,464,885.00	1,464,885.00
436,000.00	456,000.00	476,000.00
757,885.00	847,802.00	937,716.00
48	48	48

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	142.0	152.0	155.0	158.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Agreements Settled

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

May 06, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 06, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

4.0%

Multiyear Agreement

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
475,000	375,000	0
4.0%	3.0%	0.0%

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

SKUSD is experiencing enrollment growth and ADA improvement which is increasing the General Fund. SKUSD has 90% unduplicated student counts which allows SKUSD to spend LCFF funds district wide. Some of the certificated staff are additional resources added to improve the student's academic experience.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
7,762,694	7,900,000	8,000,000
100.0%	100.0%	100.0%
2.0%	1.8%	1.3%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
200,000	200,000	200,000
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	175.0	175.0	175.0	175.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

May 04, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 04, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2017

5. Salary settlement:

Budget Year
(2015-16)1st Subsequent Year
(2016-17)2nd Subsequent Year
(2017-18)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

4.0%

Multiyear Agreement

Total cost of salary settlement

195,000

160,000

20,000

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

4.0%

3.0%

0.0%

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

SKUSD is experiencing growing enrollment and ADA. The SKUSD 90% unduplicated student counts allow SKUSD to allocate all funds at a district level. All funds, Federal, state, and local are used to fund student services.

Negotiations Not Settled

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

Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
7,762,694	7,900,000	8,000,000
100.0%	100.0%	100.0%
2.0%	1.8%	1.3%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
125,000	135,000	145,000
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	30.0	32.0	32.0	32.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
4.0%	3.0%	0.0%

Negotiations Not Settled

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

Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 17, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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)

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Southern Kern Unified School District
2015/2016 Adopted Budget
6/17/2015

Supplemental Forms
Technical Review List

July 1 Budget
2015-16 Budget
Technical Review Checks

Southern Kern Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT						
FD	RS	PY	GO	FN	OB	VALUE
01	3060	0	0000	0000	9740	54,462.00

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and

9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the

Education Protection Account (Resource 1400).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a) (2) (B) and (C).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

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

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

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

Checks Completed.

Southern Kern Unified School District
2015/2016 Adopted Budget

6/17/2015

Supplemental Forms
Excess Reserve Details

District: Southern Kern Unified School District
CDS #: 15-63776

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2015-16 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$3,973,410.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$3,973,410.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,088,730.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$2,884,680.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$2,000,000.00	New Elementary School Equipment/Furnishings
01	General Fund/County School Service Fund	\$370,000.00	Two New School Busses To Replace Existing Units
01	General Fund/County School Service Fund	\$250,000.00	District Office Relocation Furnishings \ Records
01	General Fund/County School Service Fund	\$250,000.00	Secondary Pass Through \ Vocational \ Adult Ed
01	General Fund/County School Service Fund	\$14,680.00	AVID Resources
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert lines above as needed			
Total of Substantiated Needs		\$2,884,680.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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